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EO Short Form Filers Don't Have to Reveal Personal Addresses.

Organizations listing their high-level officials on the IRS's streamlined exemption application for charities may use the organizations' mailing addresses rather than the personal mailing addresses of the officials, according to the IRS.

Form 1023-EZ, "Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code," instructs those organizations eligible to use the form to list the names, titles, and mailing addresses of their officers, directors, and trustees. In the August 6 edition of its EO Update, the IRS clarified that an organization's mailing address can be used instead of an official's personal mailing address. The change has been made in the form's instructions, the IRS added.

The IRS introduced the short form July 1 following the release in April of a draft version. IRS officials have expressed hope that the streamlined application, which asks applicants for less information than the standard Form 1023, will make the application process less burdensome for small organizations. Some practitioners, however, worry that the short form does not ask for enough information about applicants' proposed operations, potentially allowing organizations to abuse the system.

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