§ 301.6104(b)–1 Publicity of information on certain information returns.

(a) In general. The following information, together with the name and address of the organization or trust furnishing such information, shall be a matter of public record:

(1) Except as otherwise provided in section 6104 and the regulations thereunder, the information required by section 6033.

(2) The information furnished pursuant to section 6034 (relating to returns by certain trusts) on Form 1041–A.

(3) The information required to be furnished by section 6058.

(b) Nondisclosure of certain information—(1) Names and addresses of contributors. The names and addresses of contributors to an organization other than a private foundation shall not be made available for public inspection under section 6104(b).

(2) Amounts of contributions. The amounts of contributions and bequests to a private foundation shall not be available for public inspection under section 6104(b).

(3) Foreign organizations. The names, addresses, and amounts of contributions or bequests of persons who are not citizens of the United States to a foreign organization described in section 4948(b) shall not be made available for public inspection under section 6104(b).

(4) Confidential business information. Confidential business information of contributors to any trust described in section 501(c)(21) (black lung trusts) shall not be available for public inspection under section 6104(b) provided:

(i) A request if filed with the office with which the trustee filed the document in which the information to be withheld is contained.

(ii) Such request clearly specifies the information to be withheld and the reasons supporting the request for withholding, and

(iii) The Commissioner determines that such information is confidential business information.

Information such as the contributor’s estimated total liability for black lung benefits, the contributor’s coal pricing policies, or any background information necessary to establish estimated total liability or coal pricing policies are examples of confidential business information that shall not be disclosed to the public under this subparagraph.

(c) Place of inspection. Information furnished on the public portion of returns (as described in paragraph (a) of this section) shall be made available for public inspection at the Freedom of Information Reading Room, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, D.C. 20224, and at the office of any district director.

(d) Procedure for public inspection—(1) Requests for inspection. Information furnished on the public portion of returns (as described in paragraph (a) of this section) shall be available for public inspection only upon request. Requests for public inspection must be in writing to or at any of the offices mentioned in paragraph (c) of this section. Persons submitting requests for inspection must provide the name and address of the organization that filed the return, the type of return, and the year for which the organization filed.

(2) Time and extent of inspection. A person requesting public inspection in the manner specified in subparagraph (1) of this paragraph shall be notified by the Internal Revenue Service when the material he desires to inspect will be made available for his inspection. Information on returns required by sections 6033, 6034, and 6058 will be made available for public inspection at such reasonable and proper times, and under such conditions, that will not interfere with their use by the Internal Revenue Service.
§ 301.6104(c)–1 Disclosure of certain information to State officers.

(a) Notification of determinations—(1) Automatic notification. Upon making a determination described in paragraph (c) of this section, the Internal Revenue Service will notify the Attorney General and the principal tax officer of each of the following States of such determination without application or request by such State officer—

(i) In the case of any organization described in section 501(c)(3), the State in which the principal office of the organization is located (as shown on the last-filed return required by section 6033, or on the application for exemption if no return has been filed), and the State in which the organization was incorporated, or if a trust, in which it was created, and

(ii) In the case of a private foundation, each State which the organization was required to list as an attachment to its last-filed return pursuant to §1.6033–2(a)(2)(iv).

(2) Applications for notification by other State officers. Other officers of States described in subparagraph (1) of this paragraph, and officers of States not described in such subparagraph, may request that they be notified (either generally or with respect to a particular organization or type of organization) of determinations described in paragraph (c) of this section. In such cases, these State officers must show that they are appropriate State officers within the meaning of section 6104(c)(2). The required showing may be made by presenting a letter from the Attorney General of the State setting forth (i) the functions and authority of the State officer under State law, and (ii) sufficient facts for the Internal Revenue Service to determine that such officer is an appropriate State officer within the meaning of section 6104(c)(2).

(3) Manner of notification. A State officer who is entitled to be notified of a determination under this paragraph will be notified by sending him a copy of the communication from the Internal Revenue Service to the organization which informs such organization of the determination.