§ 1.6043–3 Return regarding liquidation, dissolution, termination, or substantial contraction of organizations exempt from taxation under section 501(a).

(a) In general—(1) Requirement to provide information. Except as provided in paragraph (b) of this section, for taxable years beginning after December 31, 1969, every organization which for any of its last 5 taxable years preceding any liquidation, dissolution, termination, or substantial contraction of the organization was exempt from taxation under section 501(a) shall provide the information with respect to such liquidation, dissolution, termination, or substantial contraction required by the instructions accompanying the organization’s annual return of information. The information required by this section shall be provided with, and at the time prescribed for filing, the organization’s annual return of information for the period during which any liquidation, dissolution, termination, or substantial contraction occurred with respect to the organization. An organization which is no longer exempt from taxation under section 501(a) shall use the annual return of information it would have been required to file when the organization was exempt.

(2) Transitional rule. In the case of an annual return of information of an organization which was filed before September 11, 1978, if the organization had failed to provide the information with such return in accordance with paragraph (a)(1) of this section, the organization may comply with this section by providing the information with the organization’s first annual return of information filed after such date.

(b) Exceptions. The following organizations are not required to provide the
information under paragraph (a) of this section:

(1) Churches, their integrated auxiliaries, or conventions or associations of churches;

(2) Any organization which is not a private foundation (as defined in section 509(a)) and the gross receipts of which in each taxable year are normally not more than $5,000;

(3) Any organization which has terminated its private foundation status under section 507(b)(1)(B) with respect to a liquidation, dissolution, termination, or substantial contraction which is in connection with the termination under section 507(b)(1)(B);

(4) Any organization described in section 401(a) if the employer who established such organization files a return which provides the information under paragraph (a) of this section;

(5) Any organization described in section 501(c)(1) and any corporation described in section 501(c)(2) which holds title to property for such 501(c)(1) organizations;

(6) Any organization described in section 501(c)(14)(A) subject to a group exemption letter issued to a state regulatory body; and

(7) Any subordinate unit of a central organization (other than a private foundation) which established its exempt status under the group ruling procedure of regulations §601.201 (n)(7), if the central or parent organization files an annual information return for the group in accordance with §1.6033-2(d); and

(8) Any organization no longer exempt from taxation under section 501(a) and that during the period of its exemption under such section was not an organization described in section 501(c)(3), a corporation described in section 501(c)(2) that held title to property for an organization described in section 501(c)(3), or an organization described in such other section as prescribed by publication, form, or instructions.

The Commissioner may relieve any organization or class or organizations from filing the return required by section 6043(b) of this section, where it is determined that such information is not necessary for the efficient administration of the internal revenue laws.

(c) Penalties. For provisions relating to the penalty provided for failure to furnish any information required by this section, see section 6652(d) and the regulations thereunder.

(d) Definitions. (1) For the definition of the term “normally” as used in paragraph (b)(2) of this section, see §1.6033–2(g)(3).

(2) For the definition of the term “integrated auxiliaries” as used in paragraph (b)(1) of this section, see §1.6033–2(ch).

(3) For returns filed for taxable years beginning before January 1, 2008, for purposes of this section the definition of the term “substantial contraction” set forth in §1.6043–3(d)(1) (as contained in 26 CFR part 1 revised April 1, 2008) may be used.

(e) Effective/applicability date—(1) Generally. The provisions of this section shall apply with respect to returns filed for taxable years beginning after December 31, 1989.

(2) Paragraphs (b)(8) and (d) of this section shall apply for taxable years beginning on or after January 1, 2008. For taxable years beginning before January 1, 2008, §§1.6043–3(b)(8) and 1.6043–3(d) (as contained in 26 CFR part 1 revised April 1, 2008) shall apply.