

Electronic Filing with the IRS

July 2003

Beginning on July 1, 2003, political organizations that have to file Form 8872, Political Organization Report of Contributions and Expenditures, with the IRS will be required to do so electronically if the organization has or expects to have contributions or expenditures of more than \$50,000 during the calendar year. If you represent such an organization, make sure you have the organization's user name and password. The user name and password were issued after the organization filed its initial Form 8871, Political Organization Notice of Section 527 Status. If you have forgotten or misplaced the user name and/or password, immediately send a letter requesting a new user name and password to:

Internal Revenue Service
Attn: Request for 8872 Password
Mail Stop 6273
Ogden, UT 84201

It may take several weeks for your new user name and password to arrive, as they will be mailed to the organization.

Federal PACs and Qualified State or Local Political Organizations (QSLPOs) are not required to file periodic IRS Forms 8872. A QSLPO is a state or local PAC that (1) focuses solely on state and local affairs, (2) reports with a state that makes the reports publicly available, and (3) makes its own reports available for public inspection per IRS rules.

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