

### Information Return Contents (as Introduced)

| <b>Organization Reporting</b>   | <b>Property Specific Reporting</b>   |
|---|--|
| Basis for organization's claim to have charity as its primary object.   | Basis for claiming that property is exclusively used by organization in accomplishing charitable goals.                                |
| Manner in which organization performs in furtherance of its charitable object.  | Ways in which property substantially contributes to furthering organization's charitable goals.  |
| Ways in which organization's performance involves gift or giving and quantification of gift or giving as a percentage of organization's total expenses as reported on IRS form 990. | Number of days in previous property tax year that the property was used for purposes unrelated to organization's charitable objective. |

### Potential Changes to SB 181

- Confidentiality
  - Remove confidentiality provisions related to information return
  - Disclosure under introduced version is a Class C Felony, perhaps adjust
  - Provisions allowing disclosure of non-disclosable information to specified parties
- Timing of required forms
  - Aligning requirement to include IRS 990 and DOJ CT-12 forms to organization's most recently available of the forms (within IRS and DOJ timeliness requirements)
- Add "grace period" components in filing information return for legitimate mistakes, inadvertent incompleteness, loss of documents in transit, etc.
- Eliminate the requirement for DOR to prescribe the forms by rule. Rather, require DOR to prescribe the form of the returns (eliminates need for DOR rulemaking process)
- Eliminate the reference to postcards by replacing "postcard" with "form."