

## Valley Electric Association Tax Document Request.

[Publication 557 \(01/2023\), Tax-Exempt Status for Your Organization | Internal Revenue Service \(irs.gov\)](#)

### Annual Information Return

An exempt organization must make available for public inspection, upon request and without charge, a copy of its original and amended annual information returns. Each information return must be made available from the date it is required to be filed (determined with regard to any extensions), or is actually filed, whichever is later. An original return doesn't have to be made available if more than 3 years have passed from the date the return was required to be filed (including any extensions) or was filed, whichever is later. An amended return doesn't have to be made available if more than 3 years have passed from the date it was filed. An *annual information return* includes an exact copy of the return (Forms 990, 990-EZ, 990-BL, 990-PF, 990-T, or 1065), and amended return, if any, and all schedules, attachments, and supporting documents filed with the IRS.

An annual information return doesn't include: Schedule A of Form 990-BL, Schedule K-1 of Form 1065, or Form 1120-POL.

### Time and Place

The annual returns and exemption application must be made available for inspection, without charge, at the organization's principal, regional, and district offices during regular business hours. The organization can have an employee present during inspection, but must allow the individual to take notes freely and to photocopy at no charge if the individual provides the photocopying equipment. Generally, regional and district offices are those that have paid employees who together are normally paid for at least 120 hours a week.

### Penalties for Non-Compliance

The penalty for failure to allow public inspection of annual returns is \$20 for each day the failure continues. The maximum penalty on all persons for failures involving any one return is \$10,000.

The penalty for failure to allow public inspection of exemption applications is \$20 for each day the failure continues.

The penalty for willful failure to allow public inspection of a return or exemption application is \$5,000 for each return or application. The penalty also applies to a willful failure to provide copies.

### How to complain about non-compliance

If you suspect a tax-exempt organization is not complying with the tax laws, you may send information to the Tax Exempt and Government Entities Division. You may use [Form 13909, Tax-Exempt Organization Complaint \(Referral\) Form](#) [PDF](#), or send the information in letter format, and attach any supporting documentation for this purpose. [Form 13909](#) [PDF](#), or complaint letter, can be submitted one of the following ways:

- Email to [eoclass@irs.gov](mailto:eoclass@irs.gov), or
- Mail to TEGE Referrals Group, 1100 Commerce Street, MC 4910 DAL, Dallas, TX 75242