

# Public Disclosure Requirements for Nonprofits

Tax-exempt nonprofits are required to provide copies, upon request, of their three most recently filed annual information returns (IRS Form 990) and their application for tax-exemption. To demonstrate a commitment to transparency and to make it easier for those seeking financial information to view these documents, many charitable nonprofits post these documents from a link on their websites.

- [IRS public disclosure requirement explained.](#)
- [What's public, what's private?](#) (Infographic – Board Source)
- [Basics of nonprofit transparency and accountability](#) (Minnesota Council of Nonprofits)
- [Sample policy](#) (Montana Nonprofit Association)

## Resources

- Use an [on-line tutorial from the IRS](#) to teach your board or staff about the IRS public disclosure regulations
- [Why nonprofits must provide certain documents for inspection and disclosure](#) (IRS)
- [Sample public disclosure policy](#) (Public Counsel Law Center)
- [Give Me Your 990! Public Disclosure Requirements for Tax-Exempt Organizations](#) (Alliance for Justice)
- [Finding the Right Transparency](#) (Nonprofit Law Blog) offers suggestions that go beyond legal requirements and explores ideas for using social media and the internet as transparency tools, and also shares several other helpful resources on transparency.
- [Transparency can keep a nonprofit out of trouble](#) (Chronicle of Philanthropy article by Robert Carlson, Esq., State Charity Official for Missouri)
- [Public disclosure of the Form 990-T](#) (IRS)

Read about [cultivating a culture of accountability and transparency](#) at your nonprofit.

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<https://www.councilofnonprofits.org/tools-resources/public-disclosure-requirements-nonprofits>