IRS Form 990 is the annual information return that nonprofit organizations file with the IRS providing information about their finances, governance, and activities. Once filed with the IRS, Form 990 is made publicly available on the Internet. Current federal law requires that the Form 990, as filed, be made public with the exception that identifying information about donors is redacted. Form 990 was revised in 2008 by the IRS, and the current version of the form includes schedules that require the filing nonprofit organization to provide information regarding international activities, including grants and direct charitable, religious, educational, or similar activities.

When the IRS released its first draft of the revised 2008 Form 990, it would have required filing organizations to provide specific information about the nature of their activities in specific countries and the locations where activities are conducted. Many nonprofit organizations protested that requiring such information in a publicly available document would put people and organizations at risk. Organizations providing humanitarian or religious aid in hostile environments often depend on being able to do so discreetly in order to protect their workers. As a result of the numerous protests, the IRS modified the 2008 Form 990 and its instructions so that it no longer required highly detailed information about foreign activities that could put people in harm’s way.

The IRS recently requested public input on the same issue – whether such information should be required in Form 990. It is not clear why the IRS considered it necessary or appropriate to reconsider such a serious issue that seemingly had been definitively addressed previously. Should the law state that the IRS is prohibited from disclosing information in an organization’s Form 990 about foreign activities where disclosure could put people in harm’s way?