



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
Ogden, UT 84201

Date: March 23, 2023

CHRISTIAN COUNTY MISSOURI REPUBLICAN ASSEMBLY  
% RONNIE WHITE  
702 INAS TRL  
OZARK MO 65721-8892

Dear Sir or Madam:

We received your Form 8871, Political Organization Notice of Section 527 Status, and Form 8453-X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.

Shown above is the unique username and password assigned to your organization. This username and password are required to electronically file an amended or final Form 8871 or Form 8872, Political Organization Report of Contributions and Expenditures. You will need to provide this information each time you electronically file either of these forms. Please keep your password secure, as replacing a lost password may cause a filing to be late.

Internal Revenue Code (IRC) Section 527 (as amended by Public Law 107-276) requires that all political organizations electronically file Form 8871, whether initial or amended. In addition, those political organizations required to file Form 8872 must file electronically for periods after 2019 under IRC Section 527(j) as amended by the Taxpayer First Act (Public Law 116-25).

Electronically file your amended or final Form 8871 or Form 8872 at <https://forms.irs.gov/app/pof/login/auth>. You must use your organization's unique username and password each time you electronically file.

You can get any of the forms or instructions mentioned in this letter by visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676). If you have any questions regarding your exemptions or filing requirements, visit [www.irs.gov/polorgs](http://www.irs.gov/polorgs) or call 1-877-829-5500.

Sincerely,

A handwritten signature in black ink that reads "Janna K. Skufca".  
Director, Customer Account Services

Form 8872 – Periodic Reports. Unless excepted, tax-exempt political organizations are required to file periodic reports with the IRS. The report is filed on Form 8872 **PDF**.

An organization must electronically file Form 8872. To file electronically, the organization must have the username and password it received from the IRS after electronically filing its Form 8871 and submitting a completed, signed Form 8453-X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.

To search for and view reports filed with the IRS under section 527, see Political Organization Filing and Disclosure.

### **Additional information**

- Contents of report
- Form 8872 Instructions **PDF**
- Form 8872 Due Dates
- Form 8872 - Penalties
- Where to file paper returns with or without a payment

Form 8872 Exceptions from Requirements to File:

- Any organization required to report to the Federal Election Commission as a political committee,
- Committees of state or local candidates,
- State or local committees of a political party , and
- Any organization reasonably anticipating that it will always have less than \$25,000 for any taxable year.

### **Small political organizations**

An organization is not required to file Form 8871 if it reasonably anticipates that it will not have gross receipts of \$25,000 or more for any taxable year. If an organization in fact has annual gross receipts of \$25,000 or more for any taxable year, it must file Form 8871 within 30 days of receiving \$25,000 in a single taxable year to continue to be tax-exempt.

Form 8871 – Final Report = Termination is a material change in a political organization's status. Thus, an organization otherwise required to file Form 8871 must file a final report within 30 days of its termination.

Form 8872 – Final Report = Internal Revenue Service Form 8872 – Final Report A political organization must file a final Form 8872 if it is terminating and therefore will not be required to file Form 8872 in the future. To indicate that it is a final report, check the applicable box at the top of the form.