

IFRS FOUNDATION

PUBLIC DISCLOSURE OF US TAX DOCUMENTS

The IFRS Foundation makes available for public inspection:

- its application for recognition of tax exemption, together with all materials, such as Articles of Incorporation and Bylaws, submitted in support of the application, and all correspondence to and from the Internal Revenue Service (“IRS”) in connection with the application, including, but not limited to, the IRS “determination letter” affirming the IFRS Foundation’s tax-exempt status, all questions posed to the IFRS Foundation by the IRS, and the IFRS Foundation’s answers to such questions; and
- its three most recent annual returns (Form 990), including all schedules and attachments filed with such returns.

Requests for Copies

As a tax-exempt organisation, the IFRS Foundation complies with requests, made in person or in writing, for copies of the documents listed above. Individuals can request parts of such documents rather than the entire document, as long as they identify the specific part they want.

If a request for copies is made in person, the IFRS Foundation will satisfy it immediately. If a request is made in writing, the IFRS Foundation will send the requested document within thirty (30).