



Policy on Access to Financial, Tax, and Technical Information

The American Board of Orthodontics (ABO) is recognized as a 501(c)(6) tax-exempt organization by the Internal Revenue Service (IRS). As required by the IRS, the ABO makes documents related to its tax-exempt status available to the public, including ABO diplomates.

- The ABO's most recent Form 990 federal information return is available for review, at no charge, at www.GuideStar.org, or upon request, by emailing info@americanboardortho.com.
- The ABO was recognized by the IRS as exempt under Section 501(c)(6) in May 1940. However, the ABO does not have a copy of the successful application, and the IRS destroyed all applications and related documents filed prior to January 1, 1948 authority. A copy of the IRS affirmation letter of ABO's tax-exempt status is available on request by emailing info@americanboardortho.com.

In addition, the ABO is certified by the National Commission on Recognition of Dental Specialties and Certifying Boards (National Commission). As required by the National Commission, an ABO diplomate may, upon request, obtain a copy of the annual technical and financial reports of the ABO to the National Commission, at no charge, by emailing info@americanboardortho.com.

Adopted: June 17, 2020