

29 C.F.R. § 102.147

Contents of application; net worth exhibit; documentation of fees and expenses.

- (a) An application for an award of fees and expenses under the Act must identify the applicant and the adversary adjudication for which an award is sought. The application must state the particulars in which the applicant has prevailed and identify the positions of the General Counsel in that proceeding that the applicant alleges were not substantially justified. Unless the applicant is an individual, the application must also state the number, category, and work location of employees of the applicant and its affiliates and describe briefly the type and purpose of its organization or business.
- (b) The application must include a statement that the applicant's net worth does not exceed \$2 million (if an individual) or \$7 million (for all other applicants, including their affiliates). However, an applicant may omit this statement if:
- (1) It attaches a copy of a ruling by the Internal Revenue Service that it qualifies as an organization described in Section 501(c)(3) of the Internal Revenue Code (26 U.S.C. 501(c)(3)) or, in the case of a tax-exempt organization not required to obtain a ruling from the Internal Revenue Service on its exempt status, a statement that describes the basis for the applicant's belief that it qualifies under such Section; or

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