



The Exempt ORGANIZATIONS

Products & Services Navigator

Wherever you're headed,
Whatever your mission,

IRS Products and Services
position Exempt Organizations
for success.

YOUR PRIMARY DESTINATION

www.irs.gov/eo 

Your 24/7 link to tax information for charities and non-profits, featuring:

Life Cycles

Life cycles, web-based information tools, are available for sections:

- ▶ 501(c)(3) private foundations and public charities,
- ▶ 501(c)(4) social welfare organizations,
- ▶ 501(c)(5) labor organizations, agricultural and horticultural organizations, and
- ▶ 501(c)(6) trade associations and other business leagues.

Each life cycle includes links to explanatory information and provides a graphical snapshot of five stages organizations typically go through:

- ▶ starting out,
- ▶ applying for exemption,
- ▶ filing requirements,
- ▶ on-going compliance issues, and
- ▶ significant events, such as changes in operations, the examination process or terminating operations.

Search for Charities

Donors and exempt organizations can verify an organization's eligibility to receive tax-deductible contributions online through Publication 78, Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code.

Published Guidance

Click on "Published Guidance" to access revenue rulings, revenue procedures, and other technical items of interest to exempt organizations and their representatives. The "Published Guidance" page also features links to the IRS written determinations, the Electronic Reading Room, the Internal Revenue Manual, and the Internal Revenue Bulletin.

EO Newsletter (EO Update)

Stay on top of the latest IRS information for exempt organizations and their representatives. Learn about tax law changes, workshops, new forms and published guidance. This free periodic e-Newsletter is delivered directly to your in-box. To subscribe to or view the EO Update, click on "EO Newsletter."

eo resources



The EO website irs.gov/eo 

Training Materials

Popular articles published as part of our continuing professional education program can be referenced online. In addition, guide sheets used by IRS specialists to process exemption applications are also available to the public.

Calendar of Events

Check our online "Calendar of Events" for upcoming workshops, phone forums, or outreach events in your area.

Frequently Asked Questions (FAQs)

Online FAQs provide insight into issues of interest to tax-exempt organizations, practitioners and the public.

- LIFECYCLES
- CHARITY SEARCH
- PUBLISHED GUIDANCE
- EO NEWSLETTER
- TRAINING MATERIALS
- CALENDAR
- FAQS

Live Workshops

The IRS offers one day workshops for small and mid-sized 501(c)(3) organizations in selected cities throughout the United States each year. The workshop, presented by experienced IRS Exempt Organizations Specialists, explains what 501(c)(3) organizations must do to maintain their exempt status and meet their tax obligations. The workshop is designed for administrators or volunteers who are responsible for the organization's tax compliance. For dates, locations, and registration consult the [EO Calendar of Events](#) or subscribe to the EO Update.

Web Training

The IRS also offers a web-based version of its popular live workshop. This free online workshop – *Stay Exempt – Tax Basics for 501(c)(3)s* – consists of five interactive modules on tax compliance topics for exempt organizations:

- ▶ tax-exempt status
- ▶ unrelated business income
- ▶ employment issues
- ▶ Form 990
- ▶ required disclosures

“Coach,” a brilliant, straight talking IRS agent, and a cast of characters provide tax tips to help organizations stay exempt.

Users can access this training program at www.stayexempt.org.

Phone Forums

IRS offers periodic phone forums (conference calls) that provide information on topics of special interest to exempt organizations. These phone forums are free and convenient—call in from the comfort of your home or office. Subscribe to the EO Update or check the [Calendar of Events](#) to learn about upcoming phone forums.

EO Tax Forms

The following types of forms can be downloaded from www.irs.gov or requested by calling toll-free (800) 829-3676.

- ▶ applications for exemption,
- ▶ annual information returns,
- ▶ employment tax returns,
- ▶ unrelated business income tax returns, and
- ▶ related instructions.

Tax Publications

The IRS has specialized publications to serve the needs of the exempt organization community, including:



Pub. 15
Circular E, Employer's Tax Guide



Pub. 15-A
Employer's Supplemental Tax Guide



Pub. 526
Charitable Contributions



Pub. 557
Tax-Exempt Status for Your Organization



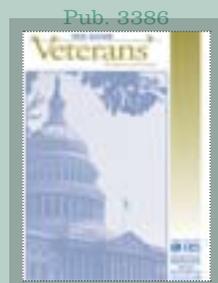
Pub. 598
Tax on Unrelated Business Income of Exempt Organizations



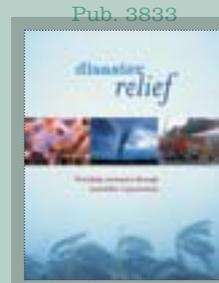
Pub. 1771
Charitable Contributions, Substantiation and Disclosure Requirements



Pub. 1828
Tax Guide for Churches and Religious Organizations



Pub. 3386
Tax Guide for Veterans Organizations



Pub. 3833
Disaster Relief, Providing Assistance Through Charitable Organizations



Pub. 3079
Gaming Publication for Tax-Exempt Organizations



Pub. 4302
A Charity's Guide to Vehicle Donations



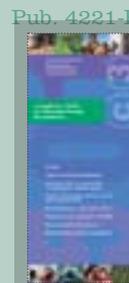
Pub. 4303
A Donor's Guide to Vehicle Donations



Pub. 4220
Applying for 501(c)(3) Status



Pub. 4221-PC
Compliance Guide for 501(c)(3) Public Charities



Pub. 4221-PF
Compliance Guide for 501(c)(3) Private Foundations

Download publications from www.irs.gov or request copies by calling toll free (800) 829-3676.

Other Resources on www.irs.gov/eo

Specialized information for charities, churches and religious organizations, contributors, political organizations, other non-profit organizations and private foundations may be accessed by clicking on the relevant tabs across the top of the landing page.

Specialized Assistance for Tax-Exempt Organizations

If you cannot find the information you need using the resources described in this brochure, call Customer Service at (877) 829-5500, or write to us at:

EO Determinations
P.O. Box 2508
Cincinnati, OH 45201

LIVE WORKSHOPS
WEB TRAINING
PHONE FORUMS
EO TAX FORMS
TAX PUBLICATIONS
OTHER RESOURCES
SPECIALIZED ASSISTANCE