

Tax Exempt Status Handbook

More than a glossary, but less than an encyclopedia, the Handbook contains information to supplement the Page by Page discussions of the long-form 1023 and Forms 1023-EZ and 8940. Entries are alphabetical. This list also links to some topics in other parts of the book.

- A** **Abusive Transactions**
- Advance Ruling Follow-Up**
(historical information; the IRS ended this program in 2008)
- Agricultural Organizations**
- Application Not Required**
- Asking for Donations Before You Get Tax Exempt Status**

- B** **Balance Sheet** (see also Appendix F2)
- Board Resolutions** (see Appendices B1, B2, B3 and B4)
- Business Leagues, see entry for Trade Associations**
- Bylaws**

- C** **Car Donations**
- Change in Accounting Period**
- Classic 501(c)(3) Activities**
- Commerciality**
- Common Mistakes New 501(c)(3)s Make**
- Consumer Credit Counseling**
- Corporation Sole**
- Cyber Assistant**

Tax Exempt Status Handbook, cont.

- D*** Declaratory Judgments
 - Deductibility
 - Do's and Don'ts
 - Downpayment Assistance

- E*** Exempt Organizations Determinations Manual
 - Exempt Organizations Returns & Penalties

- F*** Fair Rental Value
 - Farmers' Co-operatives
 - Feeder Organizations
 - Filing Requirements
 - Fiscal Agents
 - Foreign Grants
 - Form 2848
 - Form 5768
 - Form 8718 (historical)
 - Form 872-C (historical)
 - Form 8734 (link to Section on 8940)
 - Form 8821
 - Form SS-4
 - Fraternal Organizations

- G*** Good Governance Practices
 - Government Instrumentalities and Their Subdivisions
 - Group Exemptions

- H*** Homeowners' Associations
 - Hybrid Organizations

Tax Exempt Status Handbook, cont.

- I*** **Illegal Activities**
- Income Tax Regulations**
- Internal Revenue Code**
- Internet Activities**
- Inurement**
- IRS Fill-In Forms**
- IRS Form Letters Used in Processing Exemption Applications**
- IRS Publications**
- IRS Revenue Procedures**
- IRS Training Documents**

- L*** **Labor Organizations**
- Lobbying**

- M*** **Modifying Exempt Status**

- N*** **Next Form 1023**

- O*** **Organizational Requirement**

- P*** **Paperwork Burden**
- Phone Help**
- Political Activity**
- Projected Budget (see also Appendix F3)**

Tax Exempt Status Handbook, cont.

- R** Reasonable Compensation
- Recycling A Prior Application
- Replacing Your Exemption Letter
- Research
- Revenue Rulings

- S** Social Clubs
- Social Welfare Organizations
- Statement of Revenues and Expenses (see also Appendix F1)
- Statistics
- Supporting Organizations

- T** Taxable Co-operatives
- Trade and Professional Organizations

- U** Unrelated Business Income
- Unusual Grants

- V** Veteran's Organizations

- #** 501(c)(3) Applications on the Internet
- 501(c)(4), see entry for Social Welfare Organizations
- 501(c)(5), see entry for Agricultural Organizations
- 501(c)(5), see entry for Labor Organizations
- 501(c)(6), see entry for Trade Associations
- 501(c)(7), see entry for Social Clubs
- 501(c)(19), see entry for Veterans' Organizations
- 509(a)(1)/170(b)(1)(A)(vi) or 509(a)(2)