

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 common search terms and topics in other parts of the book.

- A** **Abusive Transactions**
 - Agricultural Organizations**
 - Application Not Required**
 - Asking for Donations Before You Get Tax Exempt Status**
 - Audits** [Examinations]

- B** **Balance Sheet** [Discussion]
 - Balance Sheet** [Blank Sample]
 - Board Resolutions**
 - Board Resolution, Change in Fiscal Year**
 - Board Resolution, Conflict of Interest**
 - Board Resolution, Foreign Grantmaking**
 - Board Resolution, Racially Nondiscriminatory Policy**
 - Business Leagues** [Trade Associations]
 - Bylaws**

- C** **Change in Accounting Period**
 - Classic 501(c)(3) Activities**
 - Commerciality**

Tax Exempt Status Handbook, cont.

- C** **Common Mistakes New 501(c)(3)s Make**
 - Conflict of Interest [Board Resolution]**
 - Conflict of Interest [Bylaw Provision]**
 - Coronavirus**
 - Corporation Sole**

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

- E** **Examinations**
 - Exempt Organizations Determinations Manual**
 - Exempt Organization Business Master File**
 - Exempt Organizations Returns & Penalties**
 - Exemption Applications, Researching**

- F** **Fair Rental Value**
 - Farmers' Co-operatives**
 - Feeder Organizations**
 - Filing Requirements**
 - FiscalSponsors**
 - Foreign Grants**
 - Form 2848**
 - Form 5768**

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- F** Form 8718 (historical)
Form 8821
Form SS-4
Fraternal Organizations
- G** Good Governance Practices
Government Instrumentalities and Their Subdivisions
Grants, Foreign
Grants, Unusual
Group Exemptions
- H** Homeowners' Associations
Hybrid Organizations
- I** Illegal Activities
Income Tax Regulations
Internal Revenue Code
Internal Revenue Manual
Internet Activities
Internet, Research
Inurement
IRS Fill-In Forms
IRS Form Letters Used in Processing Exemption Apps
IRS Publications
IRS Revenue Procedures
IRS Training Documents

Tax Exempt Status Handbook, cont.

- L** **Labor Organizations**
Lobbying

- M** **Modifying Exempt Status**
Modifying Foundation Status [Form 8940]

- N** **Next Form 1023**

- O** **Organizational Requirement**

- P** **Phone Help**
Political Activity
Projected Budget [Discussion]
Projected Budget [Blank Sample]

- R** **Racially Nondiscriminatory Policy** [Board Resolution]
Reasonable Compensation
Recycling A Prior Application
Replacing Your Exemption Letter
Research
Revenue Rulings

- S** **Social Clubs**
Social Welfare Organizations
Statement of Revenue and Expenses [Discussion]
Statement of Revenue and Expenses [Blank Sample]
Statistics
Supporting Organizations

Tax Exempt Status Handbook, cont.

- T** **Taxable Co-operatives**
 Tax Exempt Organization Search
 Trade and Professional Organizations

- U** **Unrelated Business Income**
 Unusual Grants

- V** **Veteran's Organizations**

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

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