

Navigating Online IRS Resources for Tax-Exempt Organizations

A Podcast Produced by IRS
Exempt Organizations

Material provided in this presentation is for educational use only and is not intended to establish IRS position or practice and may not be relied on or cited as precedent. For more detailed information, please refer to the "Charities and Nonprofits" section of IRS.gov

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Welcome to *Navigating IRS Resources for Tax-Exempt Organizations*. This program is brought to you by the IRS Exempt Organizations.

This script/program will use two characters (**V** and **M**) plus a narrator (**N**).

Our tour guide is someone like you – his name is Vernon, and he's a volunteer at a tax-exempt organization.

Today he is meeting with Marian the Librarian who will spend a few virtual minutes introducing him to IRS resources



M: Hey. Vernon.

V: Hey, Marian.

M: What's up?

V: I just volunteered to be the treasurer of the parent teacher association at my grandson's, Vern Jr.'s, school. And I'm a little bit worried about how much work it's going to be, and everything I have to know.

But then I remembered that you're a librarian and you know just about *everything* about looking stuff up. Can you help me with this one?

M: I'll sure try.

M: The IRS has a lot of information to help people like you, Vern. I hope you know how to use a computer.

V: That I do, Marian.

Start with www.irs.gov...then, click on “Charities and Non-Profits”

Internal Revenue Service
United States Department of the Treasury

Contact IRS | About IRS | Site Map | Español | Help

Keyword/Search Terms SEARCH
Advanced Search Search Tips

INDIVIDUALS | BUSINESSES | CHARITIES & NON-PROFITS | GOVERNMENT ENTITIES | TAX PROFESSIONALS | RETIREMENT PLANS COMMUNITY | TAX EXEMPT BOND COMMUNITY

Most Requested Forms and Publications

1. [Form 1040](#)
2. [Form 1040EZ](#)
3. [Form W-4](#)
4. [Form W-9](#)
5. [Form 1040 Tax Tables](#)

[More Forms and Publications](#)

Online Tools

- Where's My Refund?
It's quick, easy and secure
- freefile**
Take the free way.
- e-file**
Fast, Easy & More Accurate.
- electronic** IRS
File, Pay... and More.

[More Online Tools](#)

Rebate Questions?
Find out whether you're eligible for a stimulus payment, and when and how to get it.

Use Free File to Prepare Your Taxes
Free tax preparation and electronic filing available for taxpayers who earn \$54,000 or less.

Visit 1040 Central
Your first stop for information on tax law changes, publications and tax tips.

Warning on Identity Theft Scams
Phony e-mails and phone calls falsely claim to come from the IRS.

Information About

- [Careers](#)
- [Contracting Opportunities](#)
- [Frequently Asked Questions](#)
- [Newsroom](#)
- [Tax Stats](#)
- [Taxpayer Advocate](#)

I need to...
<Select One> GO

TAKE CREDIT
Earned Income Tax Credit

Can you take credit?

If you work but don't earn a lot, the EITC may be for you.

Mortgage Problems?

Find out about tax relief for mortgage debt forgiveness.

[Accessibility](#) | [Appeal a Tax Dispute](#) | [FirstGov.gov](#) | [Freedom of Information Act](#) | [Important Links](#) | [IRS Privacy Policy](#)
U.S. Treasury | Treasury Inspector General for Tax Administration

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M: Good! Probably the best place for you to start is at the IRS website. You would not believe all of the information available there.

V: Make me a believer—let's begin.

M: We'll start at www.irs.gov and click on the Charities and Non-profit button.

The screenshot shows the IRS website's Charities & Non-Profits section. At the top, there is a navigation bar with links for Home, Contact IRS, About IRS, Site Map, Español, and Help. Below this is the Internal Revenue Service logo and the text 'United States Department of the Treasury'. A search bar is located on the right side of the header. The main navigation menu includes categories like INDIVIDUALS, BUSINESSES, CHARITIES & NON-PROFITS, GOVERNMENT ENTITIES, TAX PROFESSIONALS, RETIREMENT PLANS COMMUNITY, and TAX EXEMPT BOND COMMUNITY. Under the CHARITIES & NON-PROFITS category, there are sub-links for Charitable Orgs, Churches and Religious Orgs, Contributors, Other Non-Profits, Political Orgs, and Private Foundations. The main content area is titled 'Tax Information for Charities & Other Non-Profits' and features several articles. A sidebar on the left lists 'Charities & Non-Profits Topics' with a link to 'Life Cycle of a Public Charity' highlighted by a white arrow. The page number '4' is visible in the bottom right corner.

M: Since you're new to the Charities website, I recommend that you start with the *Life Cycle of a Public Charity*. It's the first item on the left-hand side of the page.

V: Why should I start there?

The screenshot shows the IRS website page for "Life Cycle of an Exempt Organization". The page header includes the IRS logo and navigation links. The main content area is titled "Life Cycle of an Exempt Organization" and contains the following text:

Organizations that meet the requirements of Internal Revenue Code section 501(a) are exempt from federal income taxation. In addition, charitable contributions made to some section 501(a) organizations by individuals and corporations are deductible under Code section 170.

This website provides information about points of intersection between organizations and the IRS. The content includes explanatory information, and links to forms that an organization may need to file with the IRS. The materials cover five stages in an organization's life cycle:

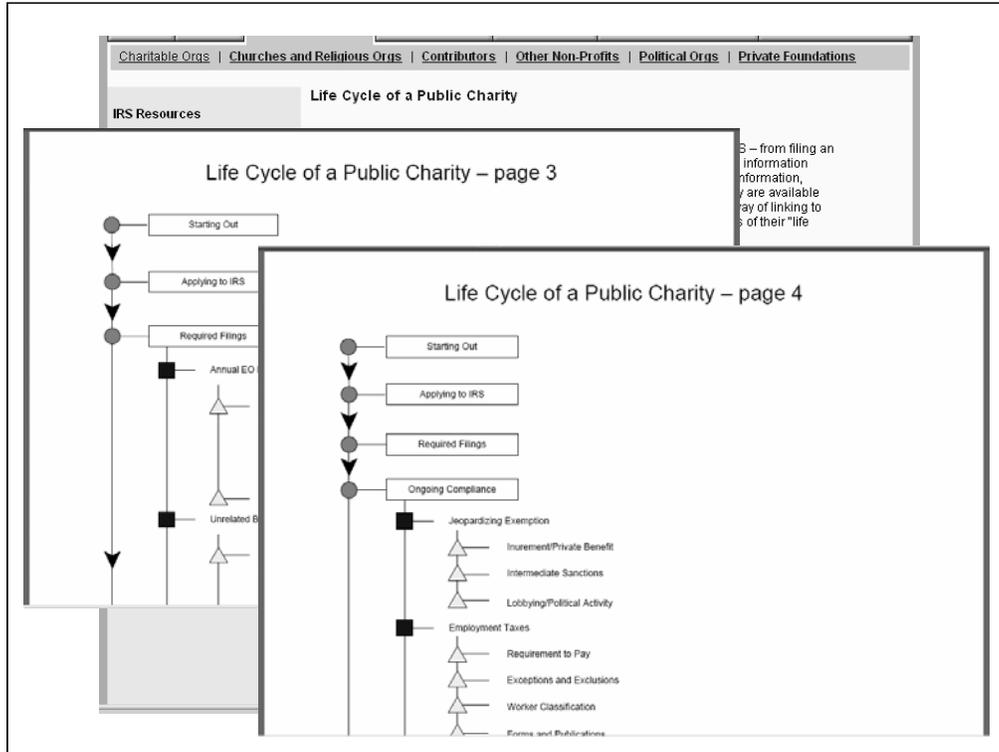
- Starting Out:** Creating an organization under state law, acquiring an employer identification number, and identifying the appropriate federal tax classification.
- Applying for Exemption:** Acquiring, completing, and submitting application forms; how the IRS processes applications; and getting help from the IRS during the application process.
- Required Filings:** Annual exempt organization returns, unrelated business income tax filings, and other returns and reports that an organization may have to file.
- Ongoing Compliance:** How an organization can avoid jeopardizing its tax-exempt status, disclosure requirements, employment taxes, and other ongoing compliance issues.
- Significant Events:** Audits, private letter rulings, and termination procedures.

Life Cycle pages are available for the following types of organizations:

- Charitable organizations
 - Public charities
 - Private foundations
- Social welfare organizations (section 501(c)(4))
- Labor organizations (section 501(c)(5))
- Business leagues, trade associations (section 501(c)(6))

A callout box points to "Charitable organizations" and "Public charities" in the list.

M: The *Life Cycle* is like a roadmap. It takes you through the five stages a charity typically experiences during its existence: starting out; applying to the IRS; required filings; ongoing compliance; and significant events. Each path leads you to helpful, easy-to-understand information, forms, and publications that you need at that stage of your charity's life. There are life cycles for private foundations and other kinds of exempt organizations, too.



V: Where are my keys; I'm ready to take a ride. We're already up and running at the PTA, so I'll start with those "required filings" and "ongoing compliance" stuff. That's what I really need.

M: That's the beauty of it—everything is clearly organized and accessible; you just click on what suits your needs.

V: How will I know I've got it right? I don't want my organization to get in trouble because I make a mistake.

Resource Library | FAQs | Sitemap | About Us | IRS.gov



Stay Exempt

Tax Basics for 501(c)(3)s

Welcome!

Obtaining and maintaining 501(c)(3) tax exempt status is crucial to the success of many organizations. This online training provides the tools and knowledge to help you keep your organization's exempt status intact. It consists of five interactive courses, which you can take individually and in any order.

Each of the characters profiled in the middle column have a role in leading you through the five courses. They will keep the sessions lively with questions and answers, and challenge your mastery of the subject with games and exercises. Once you've completed each course, be sure to take the evaluation survey, which will enable you to print a certificate of completion for the course. Also, be sure to check out the [Resource Library](#), where you'll find course descriptions and summaries; a glossary of terms used in

Meet The Characters



Tim is treasurer of a charitable organization and prepares its tax forms. He has never worked for an exempt organization before, so he needs help on tax issues and procedures.



Emma is an employee of a charitable organization. She wears many hats, including fundraising and handling all public inquiries, so she wants to be prepared.



Isabelle is an independent contractor who designs websites for exempt organizations.



Vernon is retired and volunteers at a charitable organization. He asks a lot of questions because he wants to make sure his organization stays exempt.

Online Training Topics

- 1 Tax-Exempt Status**
How can you keep your 501(c)(3) exempt?
approximately 30 minutes
- 2 Unrelated Business Income**
Does your organization generate taxable income?
approximately 30 minutes
- 3 Employment Issues**
How should you treat your workers for tax purposes?
approximately 30 minutes
- 4 Form 990**
Would you like to file an error-free return?
approximately 60 minutes
- Required Disclosures**

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M: Good to be concerned. Most people learn better when they're actively involved, instead of just reading, so, the IRS developed this snazzy interactive, on-line workshop program, called StayExempt.org, that you and others who run your organization can attend virtually. You can find a link to it on the Charities & Nonprofits page of the IRS website.

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This site is best viewed at 1024 x 768 monitor resolution. Please read the [Help](#)

Meet The Characters

Tim is treasurer of a charitable organization and prepares tax forms. He has never worked for an exempt organization before, so he needs help on tax issues and procedures.

Emma is an employee of a charitable organization. She wears many hats, including fundraising and handling all public inquiries, so she wants to be prepared.

Isabelle is an independent contractor who designs websites for exempt organizations.

Vernon is retired and volunteers at a charitable organization. He asks a lot of questions because he wants to make sure his organization stays exempt.

Coach is a brilliant, straight-talking IRS agent. He is on hand to give tips and answer questions.

Online Training Topics

- 1 Tax-Exempt Status**
How can you keep your 501(c)(3) exempt?
approximately 30 minutes
- 2 Unrelated Business Income**
Does your organization generate taxable income?
approximately 30 minutes
- 3 Employment Issues**
How should you treat your workers for tax purposes?
approximately 30 minutes
- 4 Form 990**
Would you like to file an error-free return?
approximately 60 minutes
- 5 Required Disclosures**
To whom do you have to show your records?
approximately 30 minutes

HEY, THAT'S ME!!!

And there's Tim, our treasurer. And EMMA —, she works for the PTA. I think you'd really like her. And ISABELLE — —she's an independent contractor.

Who's that guy?

M: That's COACH — he a brilliant, straight-talking IRS agent. He's there to give you tips and answer questions.

V: Hmmm, let's see what I can learn here.

Resource Library | FAQs | Sitemap | About Us | IRS.gov

Stay Exempt

Print Home

Course 1: Tax-Exempt Status

[Becoming/Staying a 501\(c\)\(3\)](#) | [Becoming a Public Charity](#) | [Jeopardizing Tax-Exempt Status](#) | [Conclusion](#)



Hi! I'm Vernon, and I'm a volunteer at a charitable organization. We've just gotten our 501(c)(3) status and don't want to do anything to jeopardize it. We're just not sure what that entails.

Can you help?

Audio on/off

Take this course and you will become a pro at:

- Understanding the difference between nonprofit organizations and tax-exempt organizations;
- Recognizing the organizational and operational tests required for section 501(c)(3) tax-exempt status;
- Distinguishing between private foundation and public charity status; and
- Avoiding activities that can jeopardize an organization's 501(c)(3) status.

[Begin Course >>](#)

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M: There are 5 modules to the program: the first explains what you should or should not do to keep your organization's tax-exempt status.

V: That sounds important. Better take that one.

Resource Library | FAQs | Sitemap | About Us | IRS.gov

Stay Exempt

Print Home

Course 2: Unrelated Business Income

The UBI Test | Exceptions, Exclusions, & Deductions | Filing Form 990-T | Charitable Gaming | Conclusion

Take this course and you will learn how to:

- Determine which of your income-producing activities generate UBI using the UBI test;
- Apply applicable exceptions, exclusions, and deductions when calculating your UBI tax;
- Report your organization's UBI appropriately; and
- Conduct charitable gaming lawfully, and withhold and report gaming taxes appropriately.

I'm Tim, the treasurer of a 501(c)(3) animal rescue organization. I prepare my organization's tax forms, including Form 990-T, reporting unrelated business income (UBI) from income-producing activities. Problem is, I'm having trouble determining which activities generate UBI and which don't. I'm never sure if I'm right.

Audio on/off

[Begin Course >>](#)

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M: The next module helps you understand unrelated business income?

V: What's that?

M: Even though organizations like yours are tax-exempt, some actually have to pay taxes on certain income.

V: I guess I had better take that one too. What's next?

The screenshot shows a web page titled "Stay Exempt" with a navigation menu. The main content area is for "Course 3: Employment Issues" and includes a video player with a character named Isabelle. The video transcript reads: "Hi! I'm Isabelle, an independent contractor. My 501(c)(3) client hasn't sent me a Form 1099-MISC and I have to file my taxes! What happens now?" To the right of the video, a list of learning objectives is provided under the heading "Take this course and you will become a pro at:". A "Begin Course >>" button is located below the list. At the bottom of the page, there are links for "Accessibility", "Privacy", "Subscribe to EO Newsletter", and "Help".

Resource Library | FAQs | Sitemap | About Us | IRS.gov

Print Home

Stay Exempt

Course 3: Employment Issues

Worker Classification | Tax Responsibilities Toward Employees | Tax Responsibilities Toward ICs | Conclusion

Take this course and you will become a pro at:

- Classifying employees, independent contractors, and volunteers for Federal tax purposes;
- Identifying your 501(c)(3)'s tax withholding, paying, and reporting responsibilities for all of its workers; and
- Recognizing the major employment tax forms and their uses for the typical small 501(c)(3).

Begin Course >>

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M: Employment Taxes. You mentioned that Emma is an employee and Isabelle is an independent contractor. Well, you have to treat these types of workers differently, according to the tax law.

V: Sounds like I'll be spending some time on that module.

The screenshot shows a web page titled "Stay Exempt" with a navigation menu for "Course 4: Form 990". The page includes a character named Tim, a list of learning objectives, and a "Begin Course" button. The footer contains accessibility and privacy information.

Resource Library | FAQs | Sitemap | About Us | IRS.gov

Stay Exempt

Print Home

Course 4: Form 990

Recordkeeping Form 990 Basics 990 Step by Step Audits Conclusion

Hi, I'm Tim—the treasurer of an animal welfare organization. I hate to say it, but my office is a mess. Papers are everywhere! And, in a month, I think I'll have to file Form 990 for the first time.

I'm desperate to figure out how to organize my records and file the 990 correctly. I'm also really curious about what actually happens when IRS auditors pay a visit.

Stick around and you can find out with me!

Audio on/off

In this course, you will learn:

- Four tips for good recordkeeping,
- When filing Form 990 is necessary,
- How to fill out Form 990 step by step, and
- What happens when the IRS audits an exempt organization.

Begin Course >>

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Accessibility | Privacy | Subscribe to EO Newsletter | Help

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M: Next is the Form 990, the annual information return filed by tax-exempt organizations.

V: Boy, this website is a real find. I can't wait to get started.

Resource Library | FAQs | Sitemap | About Us | IRS.gov

Stay Exempt

Print Home

Course 5: Required Disclosures

Public Inspection Rules Quid Pro Quo Non-Quid Pro Quo Other Disclosure Rules Conclusion

Take this course and you will become a pro at

A complete stranger asked me for a copy of my organization's annual return. She said if I don't give her a copy right away, she'll complain to the IRS and I'll get a fine.

Is she right? What do I do?

Audio on/off 

- Identifying which records are open to public inspection;
- Knowing when and how to tell donors the fair market value of the goods or services you are providing in exchange for their contributions; and
- Ensuring that donors get written acknowledgments of their contributions so they will donate again.

[Begin Course >>](#)

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M: Don't forget the last module: Required Disclosures. Because charities get the benefit of tax-exemption, they have to make their Form 990 and other forms available to the public.

Resource Library | FAQs | Sitemap | About Us | IRS.gov



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Online Training Topics

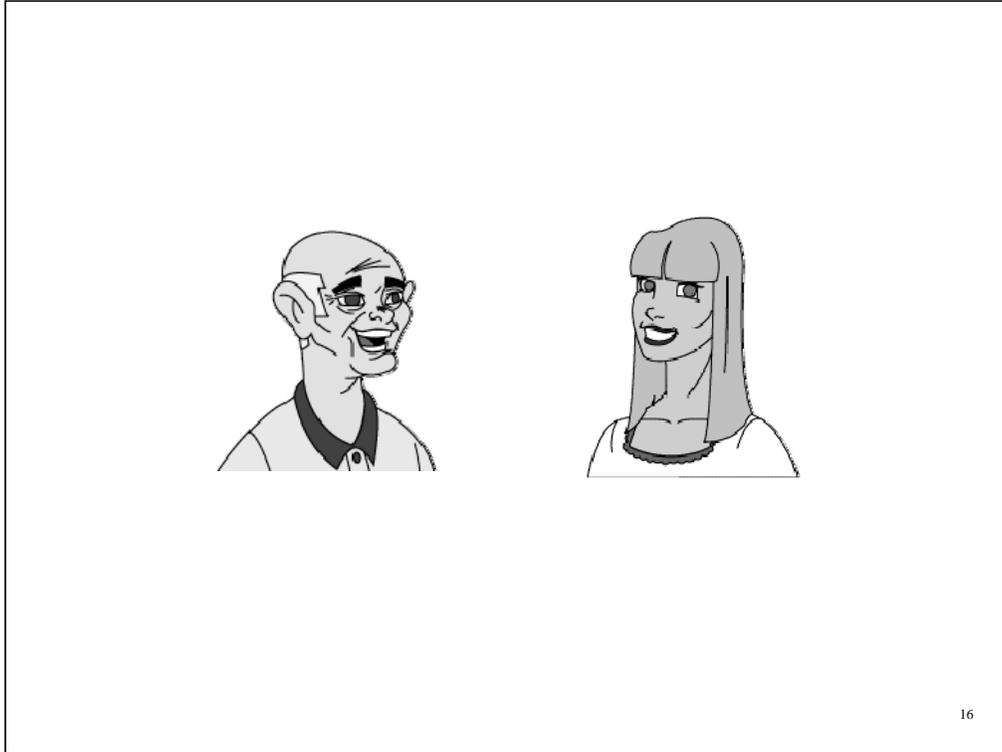
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How can you keep your 501(c)(3) exempt?
approximately 30 minutes
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approximately 30 minutes
- 4 Form 990**
Would you like to file an error-free return?
approximately 60 minutes
- 5 Required Disclosures**

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V: Well, I can see I have my work cut out for me, but I also noticed that I can take each of these modules one at a time, and the website tells me how long each will take, so I can fit each one into my schedule.

The screenshot shows a web browser window displaying the 'Stay Exempt' evaluation form. The page header includes the IRS logo, the title 'Stay Exempt', and navigation links for 'Resource Library', 'FAQs', 'Sitemap', and 'About Us | IRS.gov'. There are also 'Print' and 'Home' icons. A secondary navigation bar lists five topics: '1. Tax-Exempt Status', '2. Unrelated Business Income', '3. Employment Issues', '4. Form 990', and '5. Required Disclosures'. The main content area contains five questions, each with a 'Select One' dropdown menu and a text input field for 'If other, please indicate...'. The questions are: 'What type of organization do you represent?', 'What is your role in this organization?', 'What other resources have you used to obtain information on 501(c)(3) organizations?', 'How would you rate the training overall?', and 'Which course have you just completed?'. At the bottom right of the form are 'Back' and 'Next' buttons. The page number '15' is visible in the bottom right corner of the browser window.

M: And, at the end of each module is an evaluation form. The IRS always wants to improve its products, so complete the evaluation and tell them what you think.



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V: I wonder what people who don't have a computer do?

M: They ask somebody like me.

V: But what if there's not somebody like you around to ask?

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)(6) 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."

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 internal exempt organizations, nonprofits and the public.

The Exempt Organizations Products & Services Navigator

Wherever you're headed,
Whatever your mission,
IRS Products and Services position Exempt Organizations for success.

Department of the Treasury
Internal Revenue Service
Publication 4630-0203
Catalog Number 500012
irs.gov

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M: Well, the IRS thought of that too. They developed a publication called *The Exempt Organizations Products & Services Navigator*; it's IRS Publication 4630. It navigates the reader to all of the resources available.

V: That sounds useful. But how could I find a printed publication without a computer?

*For IRS Forms and
Publications, Call....*

**1-800-829-3676
(1-800-TAXFORMS)**

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M: Just call the toll free number: 1-800-TAXFORMS (829-3676).

V: You know what, Marian – I hope I can keep up-to-date with all of this tax stuff. I wouldn't want the PTA to get in trouble because of me.

The screenshot shows the IRS website's 'Charities & Non-Profits' section. The main heading is 'Tax Information for Charities & Other Non-Profits'. A white arrow points from the 'Search for Charities' link in the left sidebar to the article titled 'Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)'. The article text reads: 'You will find information about the e-Postcard filing requirements and links to the filing system and public disclosure site on this page.' Other articles visible include 'Form 990 Redesign for Tax Year 2008 (Filed in 2009)', 'FY2008 EO Implementing Guidelines', 'Pension Protection of 2006 Revises EO Tax Rules', 'Warning on Refund Scams', 'New Microsoft Excel File Format Now Available', and 'IRS Reminds Charities and Churches of Political Activity Ban'.

M: Very commendable, Vern. And not a problem. The IRS has an update service for tax-exempt organizations. It's called **EO Update** and you can find it at www.irs.gov/eo .

V: And I can sign up right there?

M: Yep.

V: And what do I get for my money?

M: It doesn't cost a thing Vernon – it's completely free!

 Internal Revenue Service United States Department of the Treasury	
EO Update February 27, 2008	
Useful Links: IRS.gov Charities and Nonprofits Homepage EO FAQs EO Forms and Publications EO Newsletter Life Cycle	Issue Number: 2008-3 Inside This Issue <ol style="list-style-type: none"> 1. e-Postcard Public Disclosure Site Launched 2. e-Postcard Filing System Available 3. Governance and Related Topics 4. Workshops for Small and Mid-Sized Exempt Organizations <hr/> 1. e-Postcard Public Disclosure Site Launched <p>Search for and view an organization's e-Postcard or download the entire database of e-Postcard filings on the IRS website for Charities and Non-Profits.</p> <p>Back to Top</p> <hr/> 2. e-Postcard Filing System Available <p>The IRS issued a news release announcing the launch of a simple electronic filing system that small tax-exempt organizations may use to comply with a new law requiring them to file an annual electronic notice.#</p>
Upcoming Events: EO Calendar of Events	
IRS Resources	

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M: Come look at my computer and I'll show you a sample copy.

V: Wow, they really go out of their way to help us.

The screenshot shows the Internal Revenue Service website interface. At the top, there is a navigation bar with links for Home, Contact IRS, About IRS, Site Map, Español, and Help. Below this is the IRS logo and the text "Internal Revenue Service United States Department of the Treasury". A search bar is located on the right side of the header, with a "SEARCH" button and links for "Advanced Search" and "Search Tips".

The main navigation menu includes categories such as INDIVIDUALS, BUSINESSES, CHARITIES & NON-PROFITS, GOVERNMENT ENTITIES, TAX PROFESSIONALS, RETIREMENT PLANS COMMUNITY, and TAX EXEMPT BOND COMMUNITY. Under "CHARITIES & NON-PROFITS", there are sub-links for Charitable Orgs, Churches and Religious Orgs, Contributors, Other Non-Profits, Political Orgs, and Private Foundations.

The "Charities & Non-Profits Topics" section on the left lists several items, including "Search for Charities", which is highlighted with a white arrow. Other items include Life Cycle, Published Guidance, EO Newsletter, EO Tax Law Training, Abusive Transactions, Calendar of Events, Exempt Organizations FAQs, and More Topics.

The "IRS Resources" section on the left lists items such as Compliance & Enforcement, Contact My Local Office, e-file, Forms and Publications, Frequently Asked Questions, News, Taxpayer Advocacy, and Where To File.

The main content area is titled "Tax Information for Charities & Other Non-Profits" and features a central image of hands holding a globe. To the right of the image is a section titled "Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)", which states that users will find information about the e-Postcard filing requirements and links to the filing system and public disclosure site on this page.

Below the image, there are several news items:

- Form 990 Redesign for Tax Year 2008 (Filed in 2009):** The IRS has released a redesigned Form 990, Return of Organization Exempt from Income Tax, to be used for tax year 2008 (to be filed in 2009).
- FY2008 EO Implementing Guidelines:** Program guidance for implementing the Exempt Organizations portion of the TE/GE Strategic and Program Plan for fiscal year 2008.
- Pension Protection of 2006 Revises EO Tax Rules:** New law enacts numerous changes to the tax law provisions affecting tax-exempt organizations.
- Warning on Refund Scams:** Phony e-mails falsely claim to offer IRS refunds to organizations.
- IRS Reminds Charities and Churches of Political Activity Ban:** The law prohibits 501(c)(3) organizations from campaign intervention.
- New Microsoft Excel File Format Now Available:** EO Master File data files now available in Microsoft Excel format.
- IRS Issues Transitional Relief for Certain Charitable Trusts:**

The page number "21" is visible in the bottom right corner of the screenshot.

M: That's nothing. Look how easy they've made it to Search for a Charity.

V: What do you mean "Search for Charities"? We already have a charity.

The screenshot shows the IRS website's 'Search for Charities' page. At the top, there's a navigation bar with links for Home, Contact IRS, About IRS, Site Map, Español, and Help. Below this is the IRS logo and the text 'Internal Revenue Service United States Department of the Treasury'. A search bar is located in the top right corner. The main content area is divided into several sections: 'Charitable Orgs', 'Churches and Religious Orgs', 'Contributors', 'Other Non-Profits', 'Political Orgs', and 'Private Foundations'. The 'Search for Charities' section is the primary focus, containing a search box, a 'Search Now' button, and a list of 'Additional Information' links. A white arrow points to the 'Search Now' button. The page number '22' is visible in the bottom right corner.

M: Well, as you know, sometimes individuals can claim a tax-deduction when they make contributions to a tax-exempt organization like yours. So, it's important for the public, when they make their contribution or when they fill out their taxes, to know if an organization qualifies to receive tax-deductible contributions. The "Search for Charities" page lets you search for organizations that are eligible to receive tax-deductible contributions.

V: Can we see if my organization is listed?

M: Let's give it a try. We'll click on "Search for Charities,"

The screenshot shows the Internal Revenue Service website's search interface for Charities. The page is titled "Search for Charities, Online Version of Publication 78". The search form includes the following fields and options:

- Organization:** A dropdown menu set to "Includes" and a text input field containing "Vernon's PTA". There are radio buttons for "At least one of the words" (selected) and "All of the words".
- Location:** Fields for "City", "State" (dropdown set to "All..."), and "Country" (dropdown set to "USA").
- Deductibility Code:** A dropdown menu set to "All...".
- Buttons:** "Search" and "Clear" buttons.

Below the search form, there are sections for "Deductibility Code" and "Search Criteria Tips".

Deductibility Code

- View the [Publication 78 help page](#) for the definition of each deductibility code.

Search Criteria Tips

- Includes:** The organization name includes the terms entered in the search field. (e.g., A search for the term "com" would return organizations with "Communication")

On the left side of the page, there are navigation menus for "Charities & Non-Profits Topics" and "IRS Resources".

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enter the name of your organization or just a few key words, and whoola!

The screenshot shows the Internal Revenue Service website interface. At the top, there is a navigation bar with links for Home, Contact IRS, About IRS, Site Map, Español, and Help. Below this is the IRS logo and the text 'Internal Revenue Service United States Department of the Treasury'. A search bar is located on the right side of the header, with a 'SEARCH' button and links for 'Keyword/Search Terms', 'Advanced Search', and 'Search Tips'.

The main navigation menu includes categories such as INDIVIDUALS, BUSINESSES, CHARITIES & NON-PROFITS, GOVERNMENT ENTITIES, TAX PROFESSIONALS, RETIREMENT PLANS COMMUNITY, and TAX EXEMPT BOND COMMUNITY. Under 'CHARITIES & NON-PROFITS', there are sub-links for Charitable Orgs, Churches and Religious Orgs, Contributors, Other Non-Profits, Political Orgs, and Private Foundations.

On the left side, there are two sections: 'Charities & Non-Profits Topics' and 'IRS Resources'. The 'Charities & Non-Profits Topics' section includes links for Life Cycle, Search for Charities, Published Guidance, EO Newsletter, EO Tax Law Training, Abusive Transactions, Calendar of Events, Exempt Organizations FAQs, and More Topics. The 'IRS Resources' section includes links for Compliance & Enforcement, Contact My Local Office, e-file, Forms and Publications, Frequently Asked Questions, News, Taxpayer Advocacy, and Where To File.

The main content area features a search form with the following fields and options:

- Organization:** Name (Includes dropdown), Vernon's PTA (text input), and radio buttons for 'At least one of the words' (selected) and 'All of the words'.
- Location:** City (text input), State (All... dropdown), Country (USA dropdown), and Deductibility Code (All... dropdown).

Below the search form are buttons for Search, Clear, and Begin New Search. A 'Show' dropdown is set to 25, with an OK button and navigation arrows. Below this is a table with the following data:

Name	City	State	Country	Code
Vernon's Grandson's PTA	Anytown	AnyState	USA	4

The page number '24' is located at the bottom right corner of the screenshot.

V: There it is! This is good to know. We're having a fundraiser next month to raise money for the kids. I'm sure members of the community will find it reassuring to know that IRS says we're an organization qualified to receive tax-exempt donations.

Internal Revenue Service
United States Department of the Treasury

Contact IRS | About IRS | Site Map | Español | Help

Keyword/Search Terms SEARCH
Advanced Search Search Tips

INDIVIDUALS | BUSINESSES | CHARITIES & NON-PROFITS | GOVERNMENT ENTITIES | TAX PROFESSIONALS | RETIREMENT PLANS COMMUNITY | TAX EXEMPT BOND COMMUNITY

Most Requested Forms and Publications

1. [Form 1040](#)
2. [Form 1040EZ](#)
3. [Form W-4](#)
4. [Form W-9](#)
5. [Form 1040 Tax Tables](#)

[More Forms and Publications](#)

Online Tools

- Where's My Refund?
It's quick, easy and secure
- freefile**
Take the free way.
- e-file**
Fast, Easy & More Accurate.
- electronic IRS**
File, Pay... and More.

[More Online Tools](#)

Rebate Questions?
Find out whether you're eligible for a stimulus payment, and when and how to get it.

Use Free File to Prepare Your Taxes
Free tax preparation and electronic filing available for taxpayers who earn \$54,000 or less.

Visit 1040 Central
Your first stop for information on tax law changes, publications and tax tips.

Warning on Identity Theft Scams
Phony e-mails and phone calls falsely claim to come from the IRS.

Information About

- [Careers](#)
- [Contracting Opportunities](#)
- [Frequently Asked Questions](#)
- [Newsroom](#)
- [Tax Stats](#)
- [Taxpayer Advocate](#)

I need to...
<Select One> GO

TAKE CREDIT
Earned Income Tax Credit

Can you take credit?

If you work but don't earn a lot, the EITC may be for you.

Mortgage Problems?

Find out about tax relief for mortgage debt forgiveness.

[Accessibility](#) | [Appeal a Tax Dispute](#) | [FirstGov.gov](#) | [Freedom of Information Act](#) | [Important Links](#) | [IRS Privacy Policy](#)
U.S. Treasury | Treasury Inspector General for Tax Administration

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V: Well, Marian, even though I've got plenty to learn, I feel much better now that I know how easy it is to navigate through the many resources available from the IRS.

M: That's right, Vern. All you need to remember is IRS.GOV, and you can find just about anything you need to help you comply with the tax rules for exempt organizations.

The screenshot shows the IRS website's 'Stay Exempt' page. At the top left is the IRS logo. The main heading is 'Stay Exempt' with the sub-heading 'Retain the Benefits of 501(c)(3) Exempt Status!'. In the top right corner, there are links for 'Accessibility | Privacy | Sitemap | About Us | IRS.gov'. The page is divided into two columns. The left column is titled 'Phone Forums' and contains three paragraphs of placeholder text. The right column is titled 'Click a title below to watch the streaming presentation | [click here for video podcasts](#)' and lists three forum entries, each with a title, a date, and a course description.

Phone Forums

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Click a title below to watch the streaming presentation | [click here for video podcasts](#)

Title of Forum

Posted on October 30, 2007

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Posted on October 30, 2007

N: Thanks for joining us! We hope that, like Vernon, you learned some helpful ways to get useful information from the IRS about exempt organizations. We'll be adding more podcasts to the StayExempt website regularly, so check back often.