

Tax Exempt Entities

Form 990	Return of Organization Exempt From Income Tax
Department of the Treasury Internal Revenue Service	Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Information about Form 990 and its instructions is at www.irs.gov/form990 .

TE/GE FY2018 Work Plan

- FY2017 accomplishments and FY2018 plans for all of its work
- Focus on “continuous improvement, data-driven decision making, risk management, employee engagement and knowledge management”
- https://www.irs.gov/pub/irs-tege/tege_fy2018_work_plan.pdf

Tax Exempt and Government Entities FY 2018 Work Plan

September 28, 2017

IRS Tax-Exempt Topical Podcasts

First two:

- When Are Commercial-Type Activities a Substantial Nonexempt Purpose for an IRC 501(c)(3) Organization?
- Proposing Denial of Tax Exemption under IRC 501(c)(3)



3. Reasonableness of Financial Reserves

- *Incorporated Trustees of the Gospel Worker Society v. U.S.*, 510 F. Supp. 374 (D.D.C. 1975), aff'd without op. 672 F.2d 894 (D.C. Cir. 1981):
 - An organization that accumulated profits long after all religious work had ceased was not operated for an apparent charitable purpose

<https://www.stayexempt.irs.gov/Resource-Library/Issue-Podcasts>

EO ATGs Website

[Home](#) > [Charities and Non-Profits](#) > [Charitable Organizations](#) > [Audit Technique Guides \(ATGs\) for Exempt Organizations](#)

Audit Technique Guides (ATGs) for Exempt Organizations

English

- Charitable Organizations**
- Applying for Tax Exempt Status
- Annual Reporting and Filing
- Revoked? Reinstated? Learn More
- EO Select Check
- How to Stay Exempt
- Educational Resources and Guidance
- About Us

Audit Technique Guides (ATGs) help IRS examiners during audits of specific types of organizations exempt from federal income tax. While ATGs are designed to provide guidance for IRS employees, they're also useful to the staffs and governing boards of exempt organizations, as well as the tax practitioners who work with them. ATGs recommend specific examination techniques, explain specialized business practices and terminology, and explore issues common to certain types of exempt organizations.

To view a particular ATG, click on the title.

Note: The material in these ATGs is drawn from former Internal Revenue Manual (IRM) 4.76, Exempt Organizations Examination Guidelines, which was removed from the IRM in September 2017. For uniformity and consistency with other parts of the IRM, the IRS moved the technical guidance information formerly found in this IRM to ATGs.

Audit Technique Guides for Organizations Exempt Under IRC Section 501(c)(3)

- [Public Charities](#)
- [Private Foundations](#) (coming soon)
- [Private and Charter Schools](#)
- [Educational Organizations Other Than Schools](#)
- [Religious Organizations](#)
- [Public Interest Law Firms](#)
- [Other 501\(c\)\(3\) Organizations](#)

Audit Technique Guides for Organizations Exempt Under Other IRC Section 501(c) Sub-sections

- [Single Parent Title Holding Corporations – IRC Section 501\(c\)\(2\)](#)
- [Civic Leagues, Social Welfare Organizations, and Local Associations of Employees – IRC Section 501\(c\)\(4\)](#)
- [Labor, Agricultural, and Horticultural Organizations Exempt Under – IRC Section 501\(c\)\(5\)](#)
- [Businesses Exempt Under – IRC Section 501\(c\)\(6\)](#)

<https://www.irs.gov/charities-non-profits/audit-technique-guides-atgs-for-exempt-organizations>

Form 990-EZ Updated

- Icons added to some lines for ease of getting add'l info.
- Line 13 example:

If your organization pays \$600 or more to persons not treated as employees, you may be required to file Form 1099-MISC, Miscellaneous Income. For more information, see the instructions for Form 1099-MISC (link below).

[Form 1099-MISC, Instructions – Miscellaneous Income](#)

Close

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Tax-Exempt Status Revoked

- Letter 201734010 (8/25/17)
 - Provided health services
 - But had fee schedule and rec'd payments from Medicaid and Medicare and no other "donor"
 - IRS concluded was operated same as a commercial medical center.

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TIGTA Report on 501(c)(4) Past Issues

- New report issued 9/28/17
- Selection criteria and follow-up question issues involved more than conservative groups.

Figure 2: The 17 IRS Criteria Addressed in This Report

ACORN ¹⁸ Successors ****1*****	Occupied Territory Advocacy Occupy
Border Patrol	Paying National Debt
CA Politics	Pink Slip Program
Emerge	Progressive
Green Energy	Rally Patriots
Healthcare Legislation	*****1*****
Medical Marijuana ****1*****	We the People

Source: IRS criteria included on TAG listings, BOLO listings, and screener training documents.

<https://www.treasury.gov/tigta/auditreports/2017reports/201710054fr.pdf>