

---

INTERNAL REVENUE SERVICE  
TAX EXEMPT AND GOVERNMENT  
ENTITIES (TE/GE)

# EXEMPT ORGANIZATIONS

## TE/GE MISSION STATEMENT

To provide Tax Exempt  
and Government Entities  
customers top quality  
service by helping them  
understand and comply  
with applicable tax laws  
and to protect the public  
interest by applying  
the tax law with integrity  
and fairness to all.

---

## EXEMPT ORGANIZATIONS

The office of Exempt Organizations (EO), part of the Tax Exempt & Government Entities division, offers specialized assistance to charitable, religious, and educational organizations, civic associations, labor organizations, business leagues, social clubs, fraternal organizations, and private foundations.

The needs of this EO community of diverse organizations—from small local clubs to large national entities— vary widely. For example, private schools need to understand their obligation to publicize non-discrimination policies, while business leagues need to know whether lobbying activities are subject to a proxy tax. Some organizations need to know when certain activities may become taxable.

EO's programs and services help you understand and comply with tax laws and regulations governing exempt organizations.

This brochure highlights EO's unique services of:

**Customer Education & Outreach**

**Rulings and Agreements**

**Examinations**

**Customer Account Services**

### CUSTOMER EDUCATION & OUTREACH

The EO Customer Education & Outreach office offers the following materials and services to keep you in-the-know and to promote a better understanding of the tax laws governing exempt organizations.

■ **Newsletter:** a periodic electronic newsletter with information for tax-exempt organizations and practitioners. To request: go to [www.irs.gov/eo](http://www.irs.gov/eo), click on "EO Newsletter:"

■ **EO Web site** at [www.irs.gov/eo](http://www.irs.gov/eo) provides extensive information and “how-to” assistance including:

- descriptions, rules, and requirements for the different types of exempt organizations
- tax kit for exempt organizations
- IRS continuing professional education (CPE) articles
- memoranda highlighting tax law developments
- exempt organization statistics
- how to apply for exempt status
- tips on how to avoid filing errors
- how to search to see if a specific organization qualifies to receive tax-deductible contributions

■ **Workshops and Conferences:** Check our Web site at [www.irs.gov/eo](http://www.irs.gov/eo) for dates, topics, and locations of EO sponsored and co-sponsored workshops and conferences on tax rules for exempt organizations.

■ **Speakers:** Call EO Customer Education and Outreach at (202) 283-2300 for information on how to request an IRS EO specialist to speak to your group.

■ **IRS Forms and Publications:** Call the IRS at (800) 829-3676 to order free IRS publications and forms, or download IRS publications and forms from the IRS Web site at [www.irs.gov](http://www.irs.gov). Some exempt organization-related publications include:

- Publication 526, *Charitable Contributions*
- Publication 557, *Tax-Exempt Status for Your Organization*
- Publication 598, *Tax on Unrelated Business Income of Exempt Organizations*
- Publication 1771, *Charitable Contributions – Substantiation and Disclosure Requirements*
- Publication 3079, *Gaming Publication for Tax-Exempt Organizations*
- Publication 3386, *Tax Guide for Veterans Organizations*

## RULINGS AND AGREEMENTS

The EO Rulings and Agreements office processes applications for tax-exemption and provides direction through private letter rulings and technical guidance.

■ **Determination Letter Process:** Through this process, Rulings and Agreements determines if your organization meets the requirements to be recognized as exempt from federal income tax. Instructions for filing an application for exemption are found in IRS Package 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*, and in IRS Package 1024, *Application for Recognition of Exemption Under Section 501(a)*. Publication 557, *Tax-Exempt Status for Your Organization*, contains examples of qualifying organizational documents.

■ **Private Letter Rulings:** This program helps you determine in advance how a specific transaction or arrangement might affect your organization's exempt status. The IRS publishes a Revenue Procedure at the beginning of each year in the Internal Revenue Bulletin explaining the private letter ruling process. It also details the fees for this service. In addition, you may call EO Rulings and Agreements at (202) 283-2300 for more information.

■ **Technical Guidance:** Rulings and Agreements provides guidance items of general applicability that explain how the tax laws may affect your organization. Materials include annual continuing professional education (CPE) text, Revenue Rulings, and Revenue Procedures. Click the "Charities and Other Nonprofits" link at [www.irs.gov](http://www.irs.gov) to research technical guidance that may apply to your organization.

## **EXAMINATIONS**

The goal of the EO Examinations office is to promote voluntary compliance by analyzing operational and financial activities of exempt organizations. The activities include developing processes to identify areas of noncompliance, developing corrective strategies, and assisting other EO functions in implementing these strategies.

Examinations' centralized case-selection and review process ensures consistency of enforcement activities and helps the office focus its resources on the areas of highest noncompliance.

## **CUSTOMER ACCOUNT SERVICES**

Tax Exempt & Government Entities division provides a toll-free telephone service and a centralized office in Cincinnati, OH, to answer your exempt organization inquiries.

### **TE/GE Customer Account Services**

**(877) 829-5500**

Monday - Friday

### **Internal Revenue Service**

**TE/GE Customer Account Services**

**PO Box 2508**

**Cincinnati, OH 45201**

Exempt Organizations inquiries may relate to completion of applications for exemption, completion of returns, and account-related issues.

## EXEMPT ORGANIZATIONS

---

**Martha Sullivan**

Director;  
Exempt Organizations

(202) 283-2300  
tege.eo@irs.gov

---

**Bobby Zarin**

Director;  
Customer Education and Outreach

(202) 283-2300  
tege.eo.ceo@irs.gov

---

**Lois Lerner**

Director;  
Rulings and Agreements

(202) 283-2300  
tege.eo.ra@irs.gov

---

**Rosie Johnson**

Director;  
Examinations

(214) 413-5425  
tege.eo.e@irs.gov

---

## OTHER IRS ASSISTANCE

### IRS Customer Assistance

**(800) 829-1040**

Call toll-free with general federal tax questions.

### IRS Web site at [www.irs.gov](http://www.irs.gov)

Access the IRS Home Page to get federal tax forms with instructions, publications, and tax law changes.

### IRS Tax Forms and Publications

**(800) 829-3676**

Order free tax forms and publications.

### IRS Tax Fax

**(703) 368-9694**

Dial from a fax machine, and then follow voice prompts to get forms faxed back to you.



Department of the Treasury  
**Internal Revenue Service**

**w w w . i r s . g o v**

Publication 3637 (Rev. 7-2005)  
Catalog Number 30307Q

---