

## Tax Information for Charitable Organizations

Looking for resources to help you better understand tax and compliance related issues applicable to your ministry? Here are a few links to useful sites as published by the IRS. Of course, if you would rather speak directly to someone who can answer your questions feel free to contact our office for assistance. Better yet, take advantage of our e-consulting services which allows you to get advice from industry experts via a simple email.

### [Exemption Requirements - 501\(c\)\(3\) Organizations](#)

A brief description of the requirements for exemption under IRC Section 501(c)(3).

### [Application for Recognition of Exemption](#)

Procedures for applying for exemption under Internal Revenue Section 501(c)(3).

### [Exempt Organizations - Required Filings](#)

Federal annual tax filings for tax-exempt organizations.

### [Publication 4573, Group Exemptions](#)

A publication describing, in question and answer format, the federal tax rules that apply to group rulings of exemption under Internal Revenue Code section 501.

### [The Restriction of Political Campaign Intervention by Section 501\(c\)\(3\) Tax-Exempt Organizations](#)

Political Campaign Activity by section 501(c)(3) tax-exempt organizations

### [Unrelated Business Income Tax](#)

Unrelated business income tax requirements for tax-exempt organizations.

### [Employment Taxes for Exempt Organizations](#)

Links to information about employment taxes for tax-exempt organizations.

### [Tax Information for Churches and Religious Organizations](#)

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### [Tax Information for Contributors](#)

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### [State Links for Exempt Organizations](#)

A collection of links to State government web sites with useful information for exempt organizations.

### [Web-Based Mini-Course - Deducting Charitable Contributions](#)

Amount and types of deductible contributions, what records to keep and how to report contributions.

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