



# TaxNewsFlash

## Exempt Organizations

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## IRS TE/GE releases new technical guides for exempt organizations

The IRS Tax Exempt and Government Entities (TE/GE) division today published three new technical guides (TGs) designed to update and integrate the existing Audit Technique Guides (ATGs) with additional technical content, ultimately replacing the corresponding ATGs.

According to today's [IRS transmittal message](#), the newly released guides are:

- [TG 3-8](#): Disqualifying and Non-Exempt Activities, Inurement and Private Benefit - IRC Section 501(c)
  - Focuses on inurement and private benefit issues related to section 501(c)(3) organizations, emphasizing that these entities must avoid activities that result in private benefit or inurement to insiders
- [TG 3-27](#): IRC Section 501(c)(3) Foundation Classification - Other Public Charities - IRC Sections 509(a)(1) and 170(b)(1)(A)(iv), (v), (ix) and Section 509(a)(4)
  - Outlines classifications for public charity foundations under various sections of the Code, including organizations benefiting state colleges, governmental units, and agricultural research organizations
- [TG 70](#): Charitable Trusts
  - Provides technical information on non-exempt charitable trusts (NECTs) and split-interest trusts, detailing examination techniques and excise tax implications under section 4947

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