

## Early Winter 2023: FPLG Blog Favorites

01.16.24 | Linda J. Rosenthal, JD



Wrapping up our second-half-of-2023 retrospective of highlights of the For Purpose Law Group blog [see [Summer](#) and [Autumn](#)], we turn to the early winter selections.

First up is a topic that – sadly – is never out of season.

### ***Fraud Awareness***

***[Charity Fraud Awareness Week Begins November 27th](#)*** (November 21, 2023); ***[Charity-Fraud Learning Opportunities This Week and Beyond](#)*** (November 27, 2023); ***[New Charity Fraud Awareness Survey 2023 is Out](#)*** (November 30, 2023); ***[Averting Charity Fraud: Tips and Actions](#)*** (December 5, 2023)

About eight years ago, experts and leaders from the U.K. nonprofit sector organized to tackle one of the community's preeminent problems: charity fraud. It soon became a global effort; in particular, attracting the attention and participation of regulatory officials and law enforcement from the United States and commonwealth nations.

The charity fraud ... "[landscape](#)" is large and surprisingly consistent among the participating nations." It includes "insider fraud," of course, but covers many other forms of wrongdoing as well; for instance, garden-variety embezzlement, fundraising and donation deceit, and the sprawling threat of cybercrime.

In launching the 2023 event, campaign organizers emphasized that "...[e]very charity, NGO and not-for-profit is [susceptible to fraud and cybercrime](#) by criminals .... Charities need to be aware of the risks and take steps to keep their money, people and data safe. Together, we can #StopCharityFraud."

For the third year in a row, the sponsors had conducted an annual survey [of U.K. organizations, but relevant more widely] gauging not only the scope of this challenge but also how accurately organization leaders perceive it. The Charity Fraud Awareness Survey 2023 results, released just

ahead of the year's kickoff conference in London on November 29th, produced some eye-opening revelations. Most notably, the top danger in fact is "insider fraud," while most respondents had perceived the most significant threat to be cybercrime and other types of stranger wrongdoing.

An important element of the #StopCharityFraud campaign is continuing education all year long. The sponsors compile and publish an impressive catalog of original material as well as valuable resource links of [tips to avert charity fraud](#).

### ***More Technical Guides***

#### ***New Releases in Exempt Organizations Technical Guide Series*** (December 18, 2023)

Several years ago, the Internal Revenue Service – acting on a valuable suggestion by the federal General Accountability Office – undertook the massive project of reorganizing its many-decades-long collection of educational resources and training guides on the law of tax-exempt organizations. The goal is to present this important information in a centralized and easily accessible online format.

By 2021, the tax agency had begun the rollout of the first publications in the newly named Exempt Organizations Technical Guide Series. The pace picked up in 2022. By the end of that year, the IRS had completed 15 titles. Among them is TG 0, "Technical Guide Overview," [Publication 5729](#) [12-9-22], with Exhibit A, a chart showing the names and TG numbers of all 70 of the planned titles in this major educational series.

While the December 2022 Exhibit A included the publication dates of each of those 15 topics, it lacked the most critical information: how to find the documents online.

In [New Treasure Trove of EO Guidance](#) (April 25, 2023) and [More About the New EO Technical Guides](#) (May 4, 2023), we introduced you to this valuable and largely unknown new resource (adding the two new titles released after TG-0 on December 9, 2022).

Most particularly, in the May 4th post, we included our own partially reworked Exhibit A for all of the 17 titles published to that date. For example:

- TG 3-20: Introduction to Private Foundations and Special Rules – IRC Section 508 (published on) 9/10/22 (before)
- [TG 3-20: Publication 5525 – Introduction to Private Foundations & Special Rules Under IRC 508 \[9-1-21\]](#) 16 pp. PDF (after)

By mid-December 2023, tax officials had completed and published eight more titles along with an updated TG 0, Technical Guide Overview [Publication 5729](#) and Exhibit A. The revised Exhibit A lists the publication dates of each new topic, but – again – fails to include the critical identifying information and URL links to any of the 25 documents.

So, in our December 18th post, we updated our own chart from the May 4th post.

(You're welcome.)

### ***Conclusion***

“The new Exempt Organizations Technical Guide series project is an enormously ambitious project, so far producing impressive results of great value to the nonprofit sector,” we wrote in conclusion to the December 18th post. “We’ll keep looking out for new installments as they float out from 1111 Constitution Avenue, N.W. well under the radar.”

We thought that would be the last word for a while.

It was not. There are two more titles:

- [TG 14](#): Publication 5893 – Credit Unions and Mutual Reserve Funds IRS Section 501(c)(14) [12-15-23] 28 pp. PDF
- [TG 48](#): Publication 5894 – Unrelated Business Income Tax [12-15-23] 142 pp. PDF

Stay tuned for more developments: There are likely to be additional releases perhaps in the next several weeks or so.

– *Linda J. Rosenthal, J.D., FPLG Information & Research Director*