

Exempt Organizations, the IRS, and YouTube

04.17.19 | Linda J. Rosenthal, JD



From time to time, we pass along tips about educational resources – online and free of charge – that help folks in the exempt organizations field be aware of, and better understand, the mind-boggling maze of laws that apply.

A few months ago, for instance, we posted [Foundation Law: Free Online Learning](#) about a great training site created by the legal staff at four major American foundations. It includes a first-of-its-kind training program, “[Learn Foundation Law](#),” for both funders and public-charity grantees. There are also animated one-hour courses on a variety of topics; for instance, check out [Advocacy & Lobbying: Rules for Public Charity Grantees of Private Foundations](#). Program officer “Maya” explains the ins and outs of this tricky subject to 501(c)(3) executive director “Alex.”

There are other worthwhile freebies out there including a little-known resource, hiding in plain sight: the IRS has a YouTube channel!

IRS Training Resources on the Web

The agency’s YouTube channel is called the [IRS Video Portal](#). At the top is a menu selection called “Charities & Nonprofits” with nine selections on a variety of topics on the law of exempt organizations. The format of each is a short video with a full written transcript on-screen – in case you don’t have the time or inclination to watch the real-life IRS employees instead of cute cartoon characters.

The titles include:

- [Easy Form 1023-EZ](#)
- [Starting Off Right – What New 501\(c\)\(3\) Organizations Need to Know – Webinar \(April 28, 2011\)](#)
- [Did you lose your tax-exempt status? Why it happens and how to fix it](#)

- [Fundraising Guidelines for Charities](#)
- [Car Donations](#)
- [File Error-Free Forms 990](#)
- [Reporting Compensation on Form 990 or Form 990-EZ – Webinar \(May 12, 2016\)](#)
- [Churches and Religious Organizations – Webinar \(July 25, 2012\)](#)
- [Charities and Nonprofits: A Quick Reference Guide](#)

The last one is the most valuable because it tells you about another fairly well-kept secret: The Internal Revenue Service has a boatload of guidance and resource links over at its home page on the vast range of tax topics including exempt organizations.

The IRS Website Resources

On the IRS homepage – IRS.gov – click on “[Educational Resources and Guidance for Exempt Organizations](#).” You’ll arrive at the subsection for “charities-non-profit.”

Aside from that Quick Resource Guide, you’re somewhat on your own trying to plumb the depths of IRS.gov/charities-non-profit/. With apologies to the tax agency’s apparent good intentions, navigation is – sadly – a bit of a challenge.

For that reason, we’ll just present a few highlights to whet your appetite. Then take a bit of time, perhaps on a rainy Sunday afternoon, to explore the site. For example, a key feature is the [Stay Exempt](#) mini-courses for 501(c)(3) organizations with sections on: “Starting Out,” “Existing Organizations,” “In-Depth Topics,” and “Resource Library.”

In “Starting Out,” the first course is [Applying for Section 501\(c\)\(3\) Status](#), a video slideshow about one-half-hour long that – happily – is back in cartoon territory. Your guide for this mini-course is “Legal, the Stay-Exempt Eagle.”

Then proceed on to the “Existing Organizations” section. Check out topics presented by Legal, the StayExempt Eagle including: [Maintaining 501\(c\)\(3\) Tax-Exempt Status](#); [Form 990 Overview Course](#); [Employment Issues](#); and [Unrelated Business Income](#).

A caveat, though: This legal eagle hasn’t had time to update some of the selections to reflect the Tax Cuts and Jobs Act of 2017. (The earlier publication date is a tip-off.) But the IRS website resources guide includes listings and links to all of the latest Revenue Procedures and Revenue Rulings, including the most recent documents that offer guidance on some of the 2017 TCJA changes affecting tax-exempt organizations.

Conclusion

The IRS educational links on the website and on YouTube are a great resource for exempt organizations. It’s well worth the time to check them out.

While you’re at it, the YouTube channel has just under 29,000 subscribers; it could use some attention and support. Other popular channels are crushing it; for instance, a newly famous dermatologist with her own show on TLC has almost 5 million subscribers. Just sayin’.

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