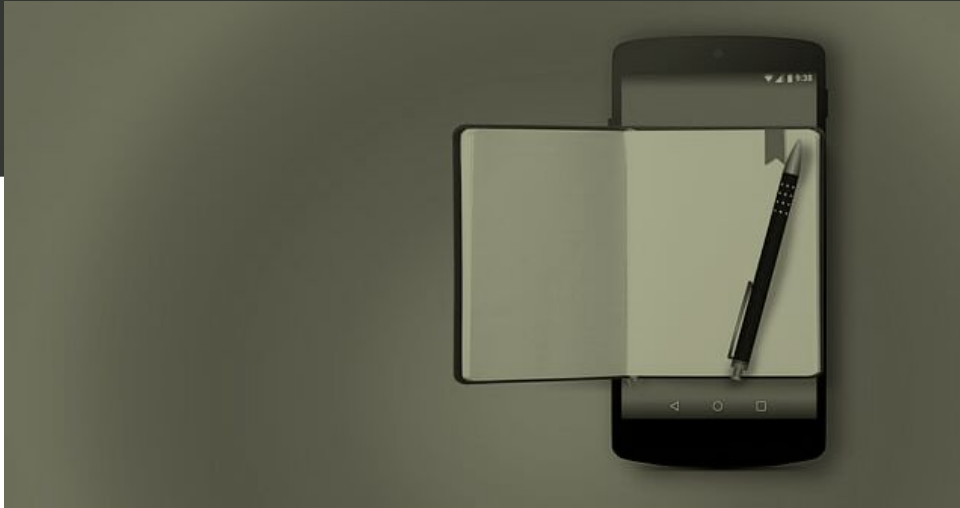




GENERAL

IRS Updates Valuable EO Educational Series

09.08.25 | Linda J. Rosenthal, JD



Amid the ongoing chaos produced by the federal government this year and affecting the nonprofit sector, there is a bright spot to report. The [EO Technical Guide Series](#), launched in 2021, continues and now includes three additional titles in its impressive and important lineup. See *Exempt Organizations Update, [Three new technical guides published](#) (June 20, 2025), [irs.gov](#)*.

There have been serious concerns about recent (and future) budget cuts that are hitting hard at the tax agency and at the exempt-organizations function in particular. Reductions in operational funds and staffing losses could result in the end of this valuable educational resource if, for no other reason, the experienced personnel needed to generate these publications have left the agency or will be leaving soon.

We've featured the EO Technical Guide story in several posts beginning with [New Treasure Trove of EO Guidance](#) (April 25, 2023) *FPLG Blog*: "For the past two years, the Exempt Organizations and Government Entities Division of the IRS has been rolling out the first group of new documents in its [multi-year project](#) to overhaul and improve the agency's guidance hub on the laws and procedures for tax-exempt organizations."

See also: [More About the New EO Technical Guides](#) (May 4, 2023) *FPLG Blog*; [New Releases in Exempt Organizations Technical Guide Series](#) (December 18, 2023) *FPLG Blog*; and [New Titles in Exempt Organizations Technical Guide Series](#) (September 13, 2024) *FPLG Blog*. "Toiling in relative obscurity over decades, waves of diligent IRS Exempt Organizations (EO) specialists [churned out](#) an impressive library of "research aids and training tools...."

But no one could find this valuable treasure trove of knowledge. It was "hiding in plain sight, buried in a [mind-numbing cache](#) of documents named IRMs and TAMs and ARGs and other acronyms



familiar only to individuals who eat, sleep, and breathe EO law and procedure.”

The story of how this problem was identified by the General Accountability Office and then tackled by the Internal Revenue Service “is an example of government cooperation and success.”

The Purpose of the Technical Guides

“The series of TGs serves as a research aid and training tool for Exempt Organizations (EO) specialists reviewing exemption applications, conducting examinations, and completing adverse rulings, terminations, and revocations. Exempt organizations and the general public will also use these TGs as educational tools and research aids. The material in the TGs does not extend or modify published authority and should not be cited either as precedent or authority in deciding cases.” See IRS Publication 5729 (Rev. 12/2023), TG 0, Technical Guide Overview [13 pp. PDF].

Published Titles

In IRS Publication 5729 (Rev. 12/2023), there is a “Technical Guide List” attached as an exhibit, with all topics current or proposed as of that date. “The table is organized in numeric order” with dates added for those items that have been published. “This TG and table will be updated periodically to provide publishing and revision dates of each TG. A blank publishing date indicates the TG has not yet been published.”

This exhibit is helpful but there is a glaring omission: there are no hyperlinks to the IRS publications themselves. For instance, this Technical Guide Overview is listed only as “TG 0” without the corresponding reference or link to its published home; that is, IRS Publication 5729. We fixed that problem in our December 18, 2023, post – New Releases in Exempt Organizations Technical Guide Series – by creating a new exhibit list with: the publication name, number, and hyperlink for each published technical guide.

Publication 5729 has *not* been updated since December 2023. It omits new titles (and revisions to certain existing titles) dated 2024 and 2025.

An alternative location that includes the most current list of published technical-guide titles is found on the IRS website (in the Charities & Nonprofit Organizations sections; “irs.gov.charities-non-profits...”) at: Audit technique guides (ATGs) and technical guides (TGs) for exempt organization. “Page last reviewed or updated 8/26/25.” [This separate listing includes the three most recent titles announced by the IRS in its *EO Update* on June 20, 2025; see below].

Three Newest Technical Guides

Exempt Organizations and Government Entities has published three new technical guides (TGs). “These guides are comprehensive, issue-specific documents that update and combine the audit technique guides (ATGs) with other technical content. Once completed, the TGs replace corresponding ATGs.”

The new Exempt Organizations technical guides are:

- Publication 6101, TG 3-8: Disqualifying and Non-Exempt Activities, Inurement and Private Benefit – IRC Section 501(c)(3) Technical Guide Revision Date: 5/12/2025 [33 pp. PDF].



“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.”

- Publication 6102, 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). Technical Guide Revisions Date: 5/15/2025 [34 pp. PDF]. “Outlines classifications for public charity foundations under various sections of the Code, including organizations benefiting state colleges, governmental units, and agricultural research organizations.”
- Publication 6109, TG 70: Charitable Trusts Technical Guide Revision Date: 5/30/2025 [40 pp. PDF] “Provides technical information on non-exempt charitable trusts (NECTs) and split-interest trusts, detailing examination techniques and excise tax implications under section 4947.”

[Note: 12/15/25] Apparently, there were two other recent Technical Guides issued in February 2025 that went largely unnoticed in my geeky EO social media and blog circles. But see: Exempt Organizations Update, March 3, 2025. They are: TG 2: Single-Parent Title-Holding Corporations – IRC Section 501(c)(2) and TG 25: Multiple-Parent Title-Holding Organizations – IRC Section 501(c)(25).]

Conclusion

We'll watch out for any new EO technical guides that may be released (or for indications that the project is being curtailed or scrapped entirely.)

Separately, we're reviewing some of the other exempt-organizations educational materials issued by the IRS in recent years to evaluate whether they remain accurate or in full force and effect under the current administration's new understanding or interpretations of exempt-organizations law or practice. In particular, we'll check out the continued viability of the Stay Exempt Program, led by fan-favorite cartoon host: Leagle, the StayExempt Eagle.

The problem prompting the launch of the EO Technical Guides project several years ago was *not a lack* of already produced educational material by the IRS. The problem was *too much information*: poorly organized so that no one could find it.

The many IRS website entries that continue to refer to these other educational resources indicate that they were “last reviewed or updated” in late August 2025. However, there is now a standard new “disclaimer” that while “based on laws and guidance available as of the date of original publication, subsequent legislation including the One Big Beautiful Bill Act of 2025, may have introduced changes not reflected in this content.... Some tools in Stay Exempt may not be fully up to date or may have missing features or broken links.” The IRS is “addressing these issues and will release updated content soon.”

[Note: 9/15/25]: Having more recently spot-checked a few issue trails (e.g., private foundations, tax on net investment income), I've noticed updates as recent as 9/10/25.

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