FPLG
FOR PURPOSE
LAW GROUP

IRS

More About IRS Exempt Organizations Educational Efforts

09.12.25 | Linda J. Rosenthal, JD

There is already a significant update to the post from earlier this week; that is, *IRS Updates Valuable EO Educational Series* (September 8, 2025) *FPLG Blog.*

That recent entry had discussed the release in June 2025 of three new titles in the excellent educational series: "Exempt Organizations Technical Guides." For background on how and why the Technical Guides project got off the ground several years ago, see *New Treasure Trove of EO Guidance* (April 25, 2023) *FPLG Blog* and *More About the New EO Technical Guides* (May 4, 2023), *FPLG Blog*.

It has been gratifying to see that this outstanding project has not been temporarily derailed or stopped as a result of the massive existing and planned budget cuts by the new administration aimed at the IRS and at the exempt-organizations function in particular.

There are other items at risk, though, in the vast cache of information and education developed over many decades by the IRS and collected at its website section titled "Charities and nonprofits." Of course, all of this material must be monitored frequently and updated or revised as needed to keep up with legal and other developments.

In last Monday's post, I added my personal concerns about the future of Leagle, the StayExempt Eagle, cartoon-host of the StayExempt Series.

StayExempt Lives On

Not to worry: Leagle and his fellow presenters in this video educational program are saved from the budget chopping block, according to the latest *Exempt Organizations Update (9/4/25)* which arrived in my email account several days later.

The top story for the September 4th Alert is: "Updated Stay Exempt resources on IRS.gov." It reads: "Stay Exempt … is updated and available at IRS.gov/Stay-Exempt. This content is no longer available at StayExempt.IRS.gov" [where it was previously housed at a separate (and hard-to-find URL)]. From now on, it is one of many entries within the "Charities and nonprofits" homepage under the "Education" tab.

The StayExempt series includes "web-based mini courses for new and existing tax-exempt organizations" to help them "understand and maintain their tax-exempt status. Designed primarily for nonprofit leaders, board members, and volunteers," it includes "training modules, tutorials, and informative materials that cover topics such as applying for tax-exempt status, annual filing requirements, and compliance responsibilities."

"Here's what you can expect:

- Centralized Location – All Stay Exempt content is now directly available on IRS.gov, without the need to navigate to a separate site.
- Updated Design – The refreshed layout makes it easier to find the training resources and compliance information you need.
- Improved Access – Content is optimized for mobile devices."

"Knowledge Management"

The treasure trove of technical knowledge and expertise available not only to agency staff but also to the general public might not exist at all right now but for a critical (and largely behind-the-scenes) effort in recent years to protect and secure this accumulated institutional knowledge.

Over the last decade and a half, there have been serious concerns – in and out of government – about the draconian cuts to the IRS budget and other attempts to knee-cap the agency. More generally, the exempt-organizations function within the TE/GE Division has had a bullseye on its back for much of this time, particularly from Congress.

As a result of these multiple factors, the agency has lost many trained employees through attrition and otherwise. See *Strategic Human Capital Management is Needed to Address Serious Risks to IRS's Mission*, "Highlights of GAO-19-176, a report to congressional requesters" (March 2019) ["What GAO Found: The Internal Revenue Service (IRS) has scaled back strategic workforce planning activities in recent years. IRS officials told GAO that resource constraints and fewer staff with strategic workforce planning skills due to attrition required IRS to largely abandon strategic workforce planning activities."]

These worries have been particularly acute in the exempt-organizations function and operations. Specialized expertise is, indeed, necessary to fulfill this mission.

Since about 2015, there has been a concerted effort through "Knowledge Management (KM)" structures and initiatives to address this problem and stanch the effects, as much as possible, of

this bleeding of highly trained staff and erosion of accumulated expertise and insights. See, for example, revised IRM 1.4.7, *Resource Guide for Managers, TE/GE Knowledge Management (KM) Administration* (originally published July 6, 2022, revised in July 29, 2025).

That effort continues – against the odds.

Conclusion

I'm grateful for insights on this issue from Josh Starin, J.D., LL.M., currently with Schell Bray PLLC (Greensboro, NC) and on the faculty of the U. of North Carolina at Chapel Hill (teaching law of nonprofits); formerly, Tax Law Specialist with the IRS from 2012 through February 2025.

My EO insider-knowledge dates back to long, long ago – so I'm looking forward to learning more about the fraught situation confronting these dedicated public servants in more recent years.

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