IRS’s webpage EO Audit Technique Guides (ATGs) and Technical Guides (TGs)

(last updated 19-Sep-2022) as of 11/15/2022)

## Audit Technique Guides and Technical Guides for Organizations Exempt Under IRC Section 501(c)(3)

* [Public Charities](https://www.irs.gov/pub/irs-tege/atg_public_charities.pdf)**PDF**
* [Private and Charter Schools](https://www.irs.gov/pub/irs-tege/atg_private_charter_schools.pdf)**PDF**
* [Educational Organizations Other Than Schools](https://www.irs.gov/pub/irs-tege/atg_educ_orgs_other_than_schools.pdf)**PDF**
* [Religious Organizations](https://www.irs.gov/pub/irs-tege/atg_religious_orgs.pdf)**PDF**
* [Public Interest Law Firms](https://www.irs.gov/pub/irs-tege/atg_public_interest_law_firm.pdf)**PDF**
* [Other 501(c)(3) Organizations](https://www.irs.gov/pub/irs-tege/atg_other_501c3_orgs.pdf)**PDF**
* [TG 3-20, Introduction to Private Foundations and Special Rules under IRC 508](https://www.irs.gov/pub/irs-pdf/p5525.pdf)**PDF**
* [TG 3-21 Private Operating Foundations](https://www.irs.gov/pub/irs-pdf/p5579.pdf)**PDF**
* [TG 3-22 Termination of Private Foundation Status IRC 507](https://www.irs.gov/pub/irs-pdf/p5614.pdf)**PDF**
* [TG 6 IRC 501(c)(6) Business Leagues](https://www.irs.gov/pub/irs-pdf/p5710.pdf)**PDF**
* [TG 23 Religious and Apostolic Associations IRC 501(d)](https://www.irs.gov/pub/irs-pdf/p5627.pdf)**PDF**
* [TG 57 Taxes on Net Investment Income IRC 4940](https://www.irs.gov/pub/irs-pdf/p5580.pdf)**PDF**
* [TG 58 Excise Taxes on Self-Dealing under IRC 4941](https://www.irs.gov/pub/irs-pdf/p5616.pdf)**PDF**
* [TG 59 Taxes on Foundation Failure to Distribute Income IRC 4942](https://www.irs.gov/pub/irs-pdf/p5581.pdf)**PDF**
* [TG 60 Taxes on Excess Business Holdings IRC 4943](https://www.irs.gov/pub/irs-pdf/p5582.pdf)**PDF**
* [TG 61 Taxes on Investments which Jeopardize Charitable Purposes IRC 4944](https://www.irs.gov/pub/irs-pdf/p5584.pdf)**PDF**
* [TG 62 Excise Taxes on Taxable Expenditures under IRC 4945](https://www.irs.gov/pub/irs-pdf/p5590.pdf)**PDF**
* [TG 63, Disqualified Persons as Defined in IRC 4946](https://www.irs.gov/pub/irs-pdf/p5526.pdf)**PDF**
* [TG 64 Foreign Organizations](https://www.irs.gov/pub/irs-pdf/p5583.pdf)**PDF**

## Audit Technique Guides for Organizations Exempt Under Other IRC Section 501(c) Sub-sections

* [Single Parent Title Holding Corporations – IRC Section 501(c)(2)](https://www.irs.gov/pub/irs-tege/atg_single_parent_title_hldg_corp.pdf)**PDF**
* [Civic Leagues, Social Welfare Organizations, and Local Associations of Employees – IRC Section 501(c)(4)](https://www.irs.gov/pub/irs-tege/atg_501c4_orgs.pdf)**PDF**
* [Labor, Agricultural, and Horticultural Organizations Exempt Under – IRC Section 501(c)(5)](https://www.irs.gov/pub/irs-tege/atg_labor_agri_horticultural_orgs.pdf)**PDF**
* [Social and Recreational Clubs – IRC Section 501(c)(7)](https://www.irs.gov/pub/irs-tege/atg_social_rec_clubs.pdf)**PDF**
* [Voluntary Employees’ Beneficiary Associations – IRC Section 501(c)(9)](https://www.irs.gov/pub/irs-tege/atg_vebas.pdf)**PDF**
* [Fraternal Beneficiary Societies – IRC Sections 501(c)(8) and 501(c)(10)](https://www.irs.gov/pub/irs-tege/atg_frat_benef_soc.pdf)**PDF**
* [Teachers’ Retirement Fund Associations – IRC Section 501(c)(11)](https://www.irs.gov/pub/irs-tege/atg_teachers_retirement.pdf)**PDF**
* [Local Benevolent Life Insurance Association, Mutual Irrigation and Telephone Companies and Like Organizations – IRC Section 501(c)(12)](https://www.irs.gov/pub/irs-tege/atg_local_ben_life_ins_assn.pdf)**PDF**
* [Cemetery Companies – IRC Section 501(c)(13)](https://www.irs.gov/pub/irs-tege/atg_cemetery_companies.pdf)**PDF**
* [Credit Unions – IRC Section 501(c)(14)](https://www.irs.gov/pub/irs-tege/atg_credit_unions.pdf)**PDF**
* [Small Insurance Companies or Associations – IRC Section 501(c)(15)](https://www.irs.gov/pub/irs-tege/atg_small_insurance_cos_assns.pdf)**PDF**
* [Corporations Organized To Finance Crop Operations – IRC Section 501(c)(16)](https://www.irs.gov/pub/irs-tege/atg_corps_organized_finance_crop_ops.pdf)**PDF**
* [Supplemental Unemployment Benefit Trusts – IRC Section 501(c)(17)](https://www.irs.gov/pub/irs-tege/atg_supplemental_unemp_bft_trust.pdf)**PDF**
* [Veterans’ Organizations – Exempt Under IRC Sections 501(c)(4), 501(c)(7), IRC 501(c)(8), IRC 501(c)(10), or IRC 501(c)(19)](https://www.irs.gov/pub/irs-tege/atg_vet_orgs.pdf)**PDF**
* [Black Lung Benefit Trusts – IRC Section 501(c)(21)](https://www.irs.gov/pub/irs-tege/atg_black_lung_trusts.pdf)**PDF**
* [Multiple Parent Title Holding Companies – IRC Section 501(c)(25)](https://www.irs.gov/pub/irs-tege/atg_multi_parent_title_holding_cos%20.pdf)**PDF**

## Other Audit Technique Guides and Technical Guides

* [Fundraising Activities (applies to multiple types of exempt organizations)](https://www.irs.gov/pub/irs-tege/atg_fundraising.pdf)**PDF**
* [Health Maintenance Organizations Exempt under IRC Section 501(c)(3) or IRC Section 501(c)(4)](https://www.irs.gov/pub/irs-tege/atg_hmo.pdf)**PDF**
* [Organizations Conducting Gaming Activities (applies to multiple types of exempt organizations)](https://www.irs.gov/pub/irs-tege/atg_gaming.pdf)**PDF**
* [Political Organizations – IRC Section 527](https://www.irs.gov/pub/irs-tege/atg_political_orgs.pdf)**PDF**
* [TG 45 Suspension of Tax-Exempt Status of Terrorist Orgs under IRC 501(p)](https://www.irs.gov/pub/irs-pdf/p5588.pdf)**PDF**