

# Researching Tax Issues for 501(c)(3) Organizations

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## Introduction

This research guide is designed to acquaint you with sources for learning how to do tax research on tax-exempt 501(c)(3) entities. This pathfinder will familiarize you with a variety of document types and their sources both in print and online in the collection of the University of Iowa Law Library, as well as other University Libraries where noted.

501(c)(3) organizations have both federal and state aspects; this guide will address the federal sector, including information relevant for Iowa where appropriate.

**What is a 501(c)(3) entity?** An organization that is recognized by the Internal Revenue Service as compliant with the requirements of Internal Revenue Code §501(c)(3) qualifies as a specific type of tax-exempt entity.

[BEGINNING OF EXCERPT]

I.R.C. § 501 § **501. Exemption from tax on corporations, certain trusts, etc.**

**(a) Exemption from taxation.**--An organization described in subsection (c) or (d) or [section 401\(a\)](#) shall be exempt from taxation under this subtitle unless such exemption is denied under [section 502](#) or [503](#).

....

**(c) List of exempt organizations.**--The following organizations are referred to in subsection (a):

....

**(3)** Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur

sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

[END of EXCERPT]

The organization of the tax code as it appears in the United States Code at Title 26 gives an idea of the structural questions involved:

26 U.S.C. § 501

TITLE 26. INTERNAL REVENUE CODE

SUBTITLE A-INCOME TAXES

CHAPTER 1-NORMAL TAXES AND SURTAXES

SUBCHAPTER F-EXEMPT ORGANIZATIONS

Part I General Rule

Part II Private Foundations

Part III Taxation of Business Income of Certain Exempt Organizations

Part IV Farmers' Cooperatives

Part V Shipowners' Protection and Indemnity Associations

Part VI Political Organizations

Part VII Certain Homeowners Associations

Part VIII Higher Education Savings Entities

Choice and formation of the entity may depend upon purpose, funding sources, and goals. While 501(c)(3) institutions are charities, not all charities are 501(c)(3) organizations. Many 501(c)(3) tax-exempt charities will be separate from but related to **non**-501(c)(3) entities such as lobbying groups or political action committees, business leagues, social organizations and some employee funds. Thus, the formation of a 501(c)(3) tax-exempt group, and maintenance of its status, are among the key areas in which to research.

Common basic research issues for 501(c)(3) organizations include:

1. Definition of 501(c)(3) entity
2. Public charity vs. private foundation
3. Formation
4. Maintenance of status
5. Contributions/gifts to such entities
6. Taxation of (unrelated) business income

Many people use the term “non-profit”, “not for profit” or “charitable” when speaking of these groups, but the terms are NOT interchangeable. A charity may or may not be tax-exempt; likewise a nonprofit. Typically, a nonprofit organization will seek tax-exempt status (but not always), at the least so that it may receive tax-deductible contributions. The organization must meet specific requirements under Section 501(c)(3) of the Internal Revenue Code, as referenced above.

## Approaching Tax Research

- A. Strategies
- B. Brief Tax Research Bibliography
- C. Primary Sources of Tax Law
- D. Databases
- E. Looseleafs and Tax Services

### *Strategies*

While the intricacies of in depth tax research are beyond the scope of this research guide, there are several basic approaches which may suit your situation:

1. Points of entry:
  - Which type of document may resolve the issue?
  - Judicial opinions (case law)
  - Statute and/or regulation
    - Federal or state
  - IRS decisions and documents
  - tax treatise (including topic-specific treatises, see Book List, *infra*)
2. Where in the research process are you?
  - what is the specific issue?
  - do you have all the facts?
  - have you uncovered another issue?
  - how familiar are you with this area, as a researcher?
  - do you need background or do you need specific authority?
3. Research goal:
  - To implement rules/compliance (application to specific scenario)
  - To determine policy (whether law achieves intended objective)
  - To gain knowledge (for articles/seminars)
4. Process:
  1. Determine the facts
  2. Formulate the question(s)
    - subissues → more facts necessary
  3. Identify appropriate authority
  4. Locate appropriate authority
  5. Assess and apply authority
    - technical questions/definitions → more facts necessary
  6. Separate = research for tax planning
5. Research tools (especially looseleaf tax services, see below) focus by:

Code section  
Topic  
Transaction

### ***Brief Tax Research Bibliography***

Listed below are resources which can inform your understanding of tax research. Each indicates sources, techniques, and procedures for thorough and authoritative tax research.

*Specialized legal research* / Penny A. Hazelton, general editor  
Law Office KF240 .S63 1987 (ask at Reference Desk)  
See Chapter 3: Federal Income Taxation

*Federal tax expediter : a transactions approach*/Prentice Hall Information Services  
Law Library KF6285 .F45 1987

*Federal Tax Research*/Larson & Sheaffer  
Law Library KF241.T38 L37 2007

*Federal tax research*/Raabe  
Law Library KF241.T38 R33 2009

*Federal tax research : guide to materials and techniques* / Gail Levin Richmond, 7<sup>th</sup> ed.  
Law Library KF241.T38 R5 2007

*Federal tax research in the law library : a bibliography*  
Law Library KF241.T38 F57 1994

*Tax research*/Karlin  
Law Library KF241.T38 K37 2006

*Tax research techniques* / Robert L. Gardner, Dave N. Stewart, Ronald G. Worsham, Jr.  
Marvin A Pomerantz Business Library KF241.T38 G35 2005

*Today's tax and business law ... and how to find it*/Commerce Clearing House  
Law Library KF6289.3 .C66 1993

*Using government information sources: electronic and print* / Jean L. Sears and Marilyn  
K. Moody., 3d. ed.  
Law Reference Z1223.Z7 S4 2000

### ***Primary Sources of Tax Law***

United States Constitution  
U.S . Code Vol. 1  
United States Code Annotated

United States Code Service

Statutes (primarily the Internal Revenue Code, Title 26)

U.S . Code

United States Code Annotated

United States Code Service

Tax Treaties

Administrative Documents

Regulations (Proposed, Final and Temporary)

Federal Register

Code of Federal Regulations

Public Guidance

Revenue Rulings

Revenue Procedures

Actions on Decisions

Announcements

Private Guidance

(Private) Letter Rulings

Written Determinations

Technical Advice Memoranda

Internal Use Documents

Field Service Advice

Service Center Advice

General Counsel Memoranda

Technical Memoranda

Legal Memoranda

Judicial Interpretations

Lower Courts:

Tax Court

Tax Court Reports (T.C.)

Law Documents Collection GP 3.22/2:067/YR. (official)

Law Library KF6280 .A2T38 (official)

Law Audiovisual Microfiche JU 11.7: (official)

CCH Tax Court Reporter Law

Library KF6285 .C6 (unofficial)

P-H Tax Court Reported Decisions

Law Library KF6360 .A2U52

Electronic: CCH Tax Research Network, CheckpointRIA,

LexisNexis, Westlaw, [US Tax Court website](#)

Board of Tax Appeals (B.T.A.)

See above, Tax Court

Board of Tax Appeals Memo Decisions (B.T.A.M.)

See above, Tax Court

Tax Court Memorandum Decisions (T.C.M.)  
*Tax Court memorandum decisions* (CCH)  
Law Library KF6280.A2 C6 (unofficial)  
*TC memorandum decisions*  
Law Library KF6360.A2 U5 (unofficial)  
*Tax Court reported and memorandum decisions*  
Law Library KF6360 .A2U52 (unofficial)

District Court

*Federal Supplement* (F.Supp., F.Supp.2d)  
Law Core Collection (Level Two) KF120 .F4  
*American Federal Tax Reports* (A.F.T.R.)  
Law Library KF6280.A2 A42  
*United States Tax Cases* (U.S.T.C.)  
Marvin A. Pomerantz Business Reference HJ3251.A39 C6

Court of Federal Claims

*Federal Claims Reporter*  
Law Core Collection (Level Two) KF125.C6 U5  
Previously *United States Claims Court Reporter* (Cl. Ct.),  
1983 – 1992  
Law Core Collection (Level Two) KF125.C6 U5  
And *U.S. Court of Claims Reports* (Ct. Cl.), 1863 – 1982  
Law Core Collection (Level Two) KF125 .C5  
*American Federal Tax Reports* (A.F.T.R.)  
Law Library KF6280.A2 A42  
*United States Tax Cases* (U.S.T.C.)  
Marvin A. Pomerantz Business Reference HJ3251.A39 C6

Court of Appeals

*Federal Reporter* (F., F.2d, F.3d)  
Law Core Collection (Level Two) KF105 .F4  
Law Core Collection (Level Two) KF105 .F4 1924  
Law Core Collection (Level Two) KF105 .F4 ser.3  
*American Federal Tax Reports* (A.F.T.R.)  
Law Library KF6280.A2 A42  
*United States Tax Cases* (U.S.T.C.)  
*United States Tax Court Reports*  
Law Library KF6280 .A2T38

Supreme Court

*United States Reports* (official)  
Law Core Collection (Level Two) KF101 .U2  
*Supreme Court Reporter* (unofficial)

Law Core Collection (Level Two) KF101 .S9  
*Supreme Court Lawyer's Edition*  
Law Core Collection (Level Two) KF101 .U6 1972

*American Federal Tax Reports* (A.F.T.R.)  
Law Library KF6280.A2 A42  
*United States Tax Cases* (U.S.T.C.) (CCH)  
Law Library KF6360 .A2C6

Citators (see database list and chart below)

CCH  
KeyCite  
RIA  
Shepard's

### ***Databases***

The UI Law Library subscribes to a variety of tax related databases, many of which have analogous print publication(s). The following list describes the major content of these databases. All can be accessed from the [Electronic Resources](#) page.

#### **BNA**

[BNA Law School Professional Information Center \(BNA\)](#)

(subscription service—UI Law College only)

This electronic collection provides access to over 100 of BNA's information services, which cover a variety of legal, regulatory, economic, and international topics. Includes the Tax Management Portfolios ([Federal Collection: US Income; Estates Gifts and Trusts; and Foreign Income and State Tax Collection](#)) and the newsletter [Daily Tax Report®](#) at <http://news.bna.com/dtln>.

*Estates, Gifts and Trusts Portfolios: Exempt Organizations/Private Foundations and Charitable Contributions* can be found in the [Tax and Accounting Center](#).

#### **CCH Tax Research Network**

(subscription service provided by University Libraries)

Contains federal and state CCH tax materials including codes, regulations, forms, IRS letter rulings, and current news. Includes electronic versions of the U.S. Master Tax Guide, Federal Estate and Gift Tax Reporter, and Standard Federal Income Tax Reporter.

#### **Checkpoint RIA**

(subscription service—UI Law College only)

A web-based research tool for tax and accounting information. Contents include the Federal Tax Coordinator, U.S. Tax Reporter, Worldwide Tax Laws, Worldwide Commercial Laws, and Corporation and Partnership Tax Return Guide. A personal account must be established from on-campus in order to save searches.

**LexisNexis**<sup>®</sup>

(subscription service—UI Law College only)  
(non-law UI users see [Lexis Nexis Academic](#))

A web-based legal-research service which includes case law, statutes, and specialty tax documents from federal and state governments as well as journals and treatises. Includes Shephard’s citator.

**Westlaw**<sup>®</sup>

(subscription service—UI Law College only)

A web-based legal-research service which includes case law, statutes, and specialty tax documents from federal and state governments as well as journals and treatises. Includes the West Digest annotations and TopicKeynumber system. Includes KeyCite citator.

***Looseleafs and Tax Services***

Available both in print and online, there are several multivolume sets (often in looseleaf binders) which deal with the intricacies of tax, and thus include 501(c)(3) information. Typically, they are referenced in shorthand by the publisher’s name . These sets are particularly useful to practitioners as they include primary law and regulations, case law, and editorial analysis together in one publication.

The following chart indicates some rough equivalencies between print and online products from various publishers.

<b>Publisher</b>	<b>Online Database</b>	<b>Representative Print Titles</b>
BNA Bureau of National Affairs	BNA Law School Professional Information Center	<i>Tax Management Portfolios Estates, Gifts and Trusts Portfolios Daily Tax Report</i>
CCH Commerce Clearing House	CCH Tax Research Network Including citator	<i>Standard Federal Tax Reporter U.S. Master Tax Guide Federal Estate and Gift</i>

		<i>Tax Reporter</i>
RIA Research Institute of America	CheckpointRIA Including citator	<i>Federal Tax Coordinator U.S. Tax Reporter Worldwide Tax Laws</i>

## Location of Print Sources

*Tax Management Portfolios* Law Library KF6289.A1 T35  
*Estates, Gifts and Trusts Portfolios* Law Library KF6289.A1 T35  
*Standard Federal Tax Reporter* Law Tax Table KF6365 .C62  
*U.S. Master Tax Guide* Law Library KF6369 .C6  
*Federal Estate and Gift Tax Reporter* Law Tax Table KF6571.A8 F43 2006  
*Federal Tax Coordinator* Law Library KF6285 .F4  
*U.S. Tax Reporter* Law Library KF6285 .P8  
*Worldwide Tax Laws* Law Library K4504 .T39  
(NOTE: print title ceased 2005, continued online)

### I. Books: Treatises and Monographs

- A. 501(c)(3) related titles
- B. Bibliographies

#### A. 501(c)(3) related titles

Finding material in the Catalog: Searching the InfoHawk catalog

When searching the [InfoHawk online catalog](#), a basic place to start is keyword searching. Using the “Advanced Search” feature, with the idea of finding books on charitable donations, evaluate your concepts.

Think about your ideas and what words represent them. Group synonyms together, using quotation marks for phrases and the asterisk (\*) to expand word forms. Put ‘or’ between each synonym.

Key word groupings:

- (1) "not for profit" or charit\* or nonprofit or non-profit
- (2) gift\* or giv\* or donat\*

Charitable giving keyword search example:

**Advanced Search**  
**InfoHawk Catalog**

Select

	Search type:	Search for:
	Keyword Anywhere	"not for profit" or charit* or nonprofit c
and	Keyword Anywhere	gift* or giv* or donat*
and	Keyword Anywhere	tax*

Search Clear

This search generates 55 items<sup>1</sup> including several of the titles on the Book List below. Limiting the search to just the Law Collection by including:

Location:  
Law Library

results in 46 items. Often *more than one search will be productive*, so vary your searches and search elements.

1. Useful subject headings

In addition to searching by "Keyword Anywhere", click on the drop down arrow for "Subject Words" and input your search. Useful subject headings include:

Corporations, Nonprofit -- Taxation -- United States.

Charitable uses, trusts, and foundations -- Taxation -- United States.

Charitable uses, trusts, and foundations -- United States.

Charities -- Taxation -- United States.

Gifts -- Taxation -- Deductions -- Law and legislation -- United States.

Income tax deductions for charitable contributions -- United States.

Nonprofit organizations -- Law and legislation -- United States.

Nonprofit organizations -- Taxation -- Law and legislation -- United States.

Tax exemption -- Law and legislation -- United States.

<sup>1</sup> Search run on June 8, 2009.

Tax exemption -- United States.

2. Book List

2005 Charitable Planning Institute / Minnesota State Bar Association, Continuing Legal Education

Law Library KF740.Z9 C453 2005

Advising nonprofit organizations 2009 / chair, Pamela A. Mann, Practising Law Institute

Law Library KFN5342.Z9 C87 2009

Basic tax aspects for nonprofit corporations / presented by Committee on Nonprofit Corporations, Committee on Taxation, American Bar Association

Law Library KF6449 .A93 1994

Charitable gift planning : a practical guide for the estate planner / Thomas J. Ray, Jr. 2<sup>nd</sup> ed. Law Library KF6388 .R39 2007

Charitable gifts / James W. Colliton 3d ed. 1998- ,

Law Library KF716 .C65 1998

Charitable giving answer book / Catherine W. Wilkinson, Gordon M. Clay, Carol A.

Rhees. Law Library KF6388 .W55 2009

Charitable giving law made easy / Bruce R. Hopkins

Law Library KF6388 .H62 2007

The charitable tax exemption / by John D. Colombo and Mark A. Hall.

Law Library KF6449 .C59 1995

Complete guide to nonprofit organizations : law, taxation, operational planning / edited by Penina Kessler Lieber, Donald R. Levy.

Law Library KF1388 .C65 2005

Creating a private foundation : the essential guide for donors and their advisers / Roger D. Silk

Law Library HD62.6 .C73 2003

How to form a nonprofit corporation / by Anthony Mancuso.

Law Library KF1388.Z9 M36 2005

Law Audiovisual CD-ROM 662

IRS form 990 : tax preparation guide for nonprofits / Jody Blazek, rev.ed.

Law Library KF6449 .B53 2004

The legal answerbook for private foundations / Bruce R. Hopkins and Jody Blazek  
Law Library KF1389.Z9 H67 2002

Nonprofit law for religious organizations : essential questions & answers / Bruce R.  
Hopkins and David O. Middlebrook  
Law Library KF4865 .H588 2008

Nonprofit organizations : law and policy, 2d. ed. / by Marilyn E. Phelan, Robert J.  
Desiderio  
Law Library KF1388.A7 P49 2007

Nonprofit resources : a companion to Nonprofit governance / editor-in-chief, Victor  
Futter ; acting editor-in-chief, Lisa A. Runquist ; managing editors, Victoria B. Bjorklund  
Law Library KF1388.A1 N66 2007

Private foundations : tax law and compliance / Bruce R. Hopkins, Jody Blazek  
Law Library KF6449 .H63 2008

Starting and managing a nonprofit organization: a legal guide, 5<sup>th</sup> ed. (2009)/ Bruce R.  
Hopkins ON ORDER  
See 4<sup>th</sup> edition (2005) at Law Library KF1388 .H66 2005

Tax-exempt charitable organizations, 3d. ed. / Paul E. Treusch  
Law Library KF6449 .T74 1988

Tax planning and compliance for tax-exempt organizations : rules, checklists, procedures  
/ Jody Blazek. 4<sup>th</sup> ed., Law Library KF6449 .B58 2004

## IOWA

The impact of charitable nonprofit organizations on Iowa's economy and quality of life  
Law Library HD2769.2.I8 I67 2007

Iowa principles and practices for charitable nonprofit excellence / developed by the Iowa  
Governor's Nonprofit Task Force; produced by Michael A. Mauro.  
Marvin A Pomerantz Business Library HD2769.2.I7 I595 2008

Starting an Iowa Charitable Nonprofit Corporation / by Richard Koontz, Director, Larned  
A. Waterman Iowa Nonprofit Resource Center  
Law Library KFI4411 .I593 2008

Tax exempt organizations and wealth transfer issues : [papers presented at a seminar  
held] Friday, November 1, 2002 [and Saturday, November 2, 2002] / co-sponsored by the  
Iowa Nonprofit Resource Center and the Iowa Law School CLE Program.  
Law Library KF740.A5 T39 2002

The Governing Board for Iowa charitable nonprofits / written by Willard L. Boyd ; edited by Richard Koontz and Scott Hancock  
Law Library KFI4411 .B69 2007

#### A. Bibliographies

Nonprofit resources : a companion to Nonprofit governance, 2d ed. / editor-in-chief, Victor Futter  
Law Library KF1388.A1 N66 2007

Nonprofit governance and management / editor-in-chief, Victor Futter  
Law Library HD62.6 .N66 2002

As certain as death : a fifty-state survey of state and local tax laws / Susan Pace Hamill.  
Bibliographical references at pp.547-567. Law Library KF6750.Z95 H36 2007

Fund-raising regulation : a state-by state handbook of registration forms, requirements, and procedures / Seth Perlman, Betsy Hills Bush.  
Law Library KF1389.5.Z95 P47 1996

#### II. The IRS on the Internet

Internal Revenue website

##### **IRS**

(free web: [www.irs.gov](http://www.irs.gov) )

The Internal Revenue Service is the nation's tax collection agency and administers the Internal Revenue Code enacted by Congress. It maintains a publicly available website on the internet which includes a variety of documents and services, including a section of "Tax Information for Charities & Other Non-Profits" at <http://www.irs.gov/charities/index.html>

Internal Revenue Service  
United States Department of the Treasury

Home | Change Text Size | Contact IRS | About IRS | Site Map | Español | Help

Advanced Search Search Tips

Individuals | Businesses | Charities & Non-Profits | Government Entities | Tax Professionals | Retirement Plans Community | Tax Exempt Bond Community

Charitable Orgs | Churches and Religious Orgs | Contributors | Other Non-Profits | Political Orgs | Private Foundations

**Tax Information for Charities & Other Non-Profits**

**Charities & Non-Profits Topics**

- Life Cycle
- Search for Charities
- EO Site Map
- Published Guidance
- EO Newsletter
- EO Tax Law Training
- Calendar of Events
- Exempt Organizations FAQs
- More Topics...

**IRS Resources**

- Compliance & Enforcement
- Contact My Local Office
- e-file
- Forms and Publications
- Frequently Asked Questions
- Newsroom
- Taxpayer Advocate Service
- Where To File

**2008 Forms 990 and 990-EZ Available**  
The 2008 Forms 990 and 990-EZ information returns for tax-exempt organizations, along with schedules and instructions, for filing in 2009, are now available.

**Comments on Redesigned 2008 Form 990**  
The IRS is accepting comments on the redesigned 2008 Form 990, Return of Organization Exempt From Income Tax.

**Form 990 Filing Tips**  
A series of tips and frequently asked questions to help Form 990 filers file a complete and accurate return.

**Advisory Committee on Tax Exempt and Government Entities (ACT) Releases Eighth Report**  
On June 10, 2009 the ACT presented four recommendations to the IRS Commissioner and TEJCE.

**New Fact Sheet on Termination or Merger of Exempt Organizations**  
How an exempt organization notifies the IRS when it terminates or merges.

**Request for Public Comments on New Academic Institution Initiative**  
Promoting education on exempt organizations tax law. Submit comments by June 8.

**ABC's for Tax-Exempt Organizations**  
Resources for managers of new and small tax-exempt organizations.

**Refund Scam - Exempt Organizations**  
E-mail supposedly sent to charities by IRS is part of a phishing scam.

**Report of Foreign Bank and Financial Accounts (FBAR)**  
Reminder: Annual due date for filing is June 30, 2009.

**Nonprofit Governance - The View from the IRS**  
Remarks of Sarah Hall Ingram at Georgetown Law Center, June 23, 2009.

**We Want Your Ideas for Improving Our Site**  
Call for suggestions for improving Charities & Non-Profits website.

**New Mailing Address for Applications for Tax Exemption**  
Recently filed forms will be forwarded to new address.

**Section 403(b) Tax-Sheltered Annuity Programs**  
Latest news for exempt organizations on 403(b) tax-sheltered retirement plans.

**Political Activity**  
The IRS political activities compliance initiative in 2008 stresses education and enforcement.

This portion of the website contains many publications, tips and forms relating to charitable and tax-exempt organizations. Familiarize yourself with the *Topics* section on the left-hand navigation bar.

## Related Organizations and Research Centers

### IOWA

Larned A. Waterman Iowa Nonprofit Resource Center

<http://nonprofit.law.uiowa.edu/>

‘The INRC’s Web site makes an array of resources available to Iowa communities. Web visitors find news from the INRC as well as national nonprofit news, announcements of training sessions and workshops, a guide to the best nonprofit books in print, and directories of government contacts, legal, management and fundraising resources and more.’ A newsletter and additional publications are available for downloading.

### GENERAL

American Institute of Philanthropy (AIP)

<http://www.charitywatch.org/>

‘[A] nationally prominent charity watchdog service whose purpose is to help donors make informed giving decisions.’ Publishes the *Charity Watchdog Report* which includes the *Charity Rating Guide*.

Association for Healthcare Philanthropy (AHP)

<http://www.ahp.org/>

An ‘association dedicated exclusively to advancing and promoting the health care development profession. Resource development professionals turn to AHP for the very latest in fundraising education and information.’

BBB Wise Giving Alliance

<http://www.bbb.org/us/charity/>

Links assist the viewer to check out an organization, review charity reports, standards, and the requirements for the “Charity Seal Program”, as well as request literature.

‘The BBB Wise Giving Alliance (the Alliance) helps donors make informed giving decisions and advances high standards of conduct among organizations that solicit contributions from the public. The Alliance was formed in 2001 through the merger of the National Charities Information Bureau with the Council of Better Business Bureaus’ Foundation (which housed the Philanthropic Advisory Service.) The merger partners offer over a century of combined experience in charity evaluation. The Alliance produces in-depth evaluative reports on national charities based on comprehensive Standards for Charity Accountability and publishes a quarterly magazine, the Wise Giving Guide. National charities that meet the standards can apply to participate in the Alliance’s National Charity Seal program....The BBB Wise Giving Alliance produces reports on nationally soliciting charitable organizations. About one-third of the BBBs in the United States report on regionally soliciting charities....The Alliance does not rank charities but rather seeks to assist donors in making informed judgments about charities soliciting their support.’

Federal Trade Commission: Charity Fraud page

<http://www.ftc.gov/charityfraud/>

Tips from the FTV to distinguish scams from bona fide charitable requests.

GUIDESTAR

<http://www2.guidestar.org/>

‘Our reach is far and wide. Our database is broad and deep... we gather and publicize information about nonprofit organizations.....

We encourage nonprofits to share information about their organizations openly and completely. Any nonprofit in our database can update its report with information about its mission, programs, leaders, goals, accomplishments, and needs—for free. We combine the information that nonprofits supply with data from several other sources.’

Independent Sector

<http://www.independentsector.org/>

‘Independent Sector is the leadership forum for charities, foundations, and corporate giving programs committed to advancing the common good in America and around the world. Our nonpartisan coalition of approximately 600 organizations leads, strengthens, and mobilizes the charitable community in order to fulfill our vision of a just and inclusive society and a healthy democracy of active citizens, effective institutions, and vibrant communities.’

International Center for Not-for-Profit Law

<http://www.icnl.org/index.htm>

‘ICNL is the leading source for information on the legal environment for civil society and public participation. Since 1992, ICNL has served as a resource to civil society leaders, government officials, and the donor community in over 90 countries.’

National Center for Philanthropy and the Law

<http://www1.law.nyu.edu/ncpl/abtframe.html>

‘The National Center on Philanthropy and the Law was established at New York University School of Law to explore a broad range of legal issues affecting the nation's nonprofit sector and to provide an integrated examination of the legal doctrines related to the activities of charitable organizations.’

Society for Nonprofit Organizations

<http://www.snpo.org/>

‘Since 1983, the Society has been providing nonprofit staff members, volunteers, and board members with affordable resources and information to work more effectively and efficiently towards accomplishing their mission.’