

# Pregrant Due Diligence Resources and References



## IRS Data Sources

- ➔ **Pub 78 Online:** <http://apps.irs.gov/app/pub78>
- ➔ **IRB Online:** <http://www.irs.gov/irb>
- ➔ **BMF Online:** <http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>

## Supporting Organizations

- ➔ **IRS Supporting Organization GuideSheets:**
  - <http://www.irs.gov/charities/article/0,,id=174956,00.html>
- ➔ **IRS Interim Guidance for SO Type Classification:**
  - [http://www.irs.gov/pub/irs-tege/n2006\\_109.pdf](http://www.irs.gov/pub/irs-tege/n2006_109.pdf)
  - Sections 3.01 and 3.02
- ➔ **Council on Foundations:**
  - <http://www.cof.org/Learn/content.cfm?ItemNumber=5336&navItemNumber=5337>