

Announcement 98-42

Publication 3079, *Gaming Publication for Tax-Exempt Organizations*, is now available for tax-exempt organizations conducting gaming. The publication provides general information regarding tax exemption, unrelated business tax, recordkeeping, filing requirements (income tax, withholding tax, excise, and employment tax), and provides examples of the type of records that should be maintained by tax-exempt organizations conducting bingo, pull-tabs, and other games of chance. The publication also provides information regarding related publications that contain additional information on the topics discussed in the publication.

Publication 3079 may be obtained by calling 1-800-TAX-FORM (1-800-829-3676) or through the internet at <ftp.fedworld.gov/pub/irs-pdf/p3079.pdf>. Additional information about tax-exempt organizations may be obtained through the Exempt Organization's Home Page at www.irs.ustreas.gov/bus_info/eo.