

Internal Revenue Manual
- IRC 501(c)(7)

Section and Link	Title
IRM 4.76.16	Exempt Organizations Examination Guidelines - Social and Recreational Clubs - IRM §501(c)(7)
IRM 7.25.7.1	Exempt Organizations Determinations Manual - Social and Recreational Clubs
IRM 7.25.7.7	Exempt Organizations Tax Manual - Computation of Unrelated Business Taxable Income for Social Clubs