

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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**EO Update: e-News for Charities & Nonprofits - May 9, 2014**



## 1. Register for the IRC 501(c)(6) Organizations phone forum

**Thursday, May 22** - 11 a.m. Eastern Time

Topics include:

- To file or not to file an application for recognition of exemption
- Form 1024: Applying for exemption
- Annual filing requirements for exempt organizations
- Permitted 501(c)(6) purposes and activities

To receive CE credit (and a certificate of completion) you must view the presentation for a minimum of 50 minutes.

[Register for this presentation.](#)

## 2. IRS to Exempt Organizations as Filing Deadline Nears: Remember to File and Don't Include SSNs on Form 990

The IRS has a few important reminders as the May 15 filing deadline nears for tax-exempt organizations who operate on a calendar year basis.

The IRS also cautions not to include personally identifiable information - including unnecessary SSNs or other unrequested personal information could lead to identity theft.

Review the following two items:

- [Review IRS Special Edition Tax Tip 2014-11](#)
- [Caution: Do Not Include SSNs of Form 990 \(YouTube Video\)](#)

## 3. Treasury and the IRS invite public comment on recommendations for 2014-2015 Priority Guidance Plan

[Read Notice 2014-18](#)

In addition, review the third quarter update to the [IRS/Treasury Priority Guidance Plan](#).

## 4. EO Business Master File Web page link updated

The link for the [Exempt Organization Business Master File Extract \(EO BMF\)](#) is updated. Users should update bookmarks.

The EO BMF includes cumulative information on exempt organizations.

The data is extracted monthly and is available by state and region. The files are in comma separated value (CSV) format and can be opened by most computer applications including Excel. The EO BMF is updated the second Monday of every month.

Next anticipated posting date: 05/12/14

## 5. Disaster Relief Resources for Charities and Contributors

In the aftermath of a disaster, individuals, employers and corporations often are interested in providing assistance to victims through a charitable organization.

Find specialized disaster relief resources for charities and contributors on IRS.gov. Special tax rules may apply to exempt organizations affected by a federally declared disaster area.

Find IRS News Releases about the most recent disaster declarations and learn which exempt organization requirements may be postponed in a declared disaster on IRS.gov.

See [Disaster Relief Resources for Charities and Contributors](#)

## 6. Watch new small business health care tax credit YouTube video

Find out how small businesses and tax-exempts that provide health insurance coverage to their employees may qualify for a special tax credit by watching this new YouTube video.

[Watch this and other videos on the IRS YouTube Channel](#)

If you have a technical or procedural question relating to Exempt Organizations, visit the [Charities and Nonprofits](#) homepage on the IRS.gov Web site.

If you have a specific question about exempt organizations, call **EO Customer Account Services at 1-877-829-5500**.

