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IRS Issues Guidance on Empowerment Zone Designation Extensions.

The IRS has issued guidance on how a state or local government amends the nomination of an empowerment zone to provide for a new termination date of December 31, 2013, as provided for by section 1391, as amended by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, and the American Taxpayer Relief Act of 2012. (Notice 2013-38; 2013-25 IRB 1)

The full notice is available at:

http://www.irs.gov/pub/irs-drop/n-13-38.pdf

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