

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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## **IRS EO Update: e-news for Charities and Nonprofits.**

1. IRS website explains tax provisions of the health care law; provides guide to online resources

The IRS has launched a new Affordable Care Act Tax Provisions website at [IRS.gov/aca](http://IRS.gov/aca) to educate individuals and businesses on how the health care law may affect them. The new home page has three sections, which explain the tax benefits and responsibilities for individuals and families, employers, and other organizations, with links and information for each group. The site provides information about tax provisions that are in effect now and those that will go into effect in 2014 and beyond.

<http://www.irs.gov/uac/Affordable-Care-Act-Tax-Provisions-Home>

2. Disclosure of return information

On Aug. 13, 2013, the Department of the Treasury and the IRS issued final regulations with rules for disclosure of return information to the Department of Health and Human Services that will be used to carry out eligibility determinations for advance payments of the premium tax credit, Medicaid and other health insurance affordability programs. For additional information on the final regulations, see questions and answers.

<http://www.gpo.gov/fdsys/pkg/FR-2013-08-14/pdf/2013-19728.pdf>

[http://www.irs.gov/uac/Newsroom/IRC-Section-6103\(l\)\(21\)-Questions-and-Answers](http://www.irs.gov/uac/Newsroom/IRC-Section-6103(l)(21)-Questions-and-Answers)

3. IRS web pages provide information on group exemptions and group returns

These pages explain how to obtain and maintain group exemptions and file group returns.

Group exemptions: <http://www.irs.gov/Charities-&-Non-Profits/Group-Exemption-Resources>

Group returns:

<http://www.irs.gov/Charities-&-Non-Profits/Returns-Filed-by-Organizations-in-Group-Rulings-Resources>

4. Register for EO workshops

Register for upcoming workshops for small and medium-sized 501(c)(3) organizations:

August 20-21 – San Francisco, CA

Hosted by Golden Gate University

August 28-29 – Anaheim, CA

Hosted by Trinity Law School

[http://www.irs.gov/Charities-%26-Non-Profits/Upcoming-Workshops-for-Small-and-Medium-Sized-501\(c\)\(3\)-Organizations](http://www.irs.gov/Charities-%26-Non-Profits/Upcoming-Workshops-for-Small-and-Medium-Sized-501(c)(3)-Organizations)

5. IRS open Aug. 30 as cost cutting continues; will reevaluate need for furlough day in September

Read news release:

<http://www.irs.gov/uac/Newsroom/IRS-Open-Aug.-30-as-Cost-Cutting-Continues;-Will-Reevaluate-Need-for-Furlough-Day-in-September>

6. Six good reasons to become a tax volunteer

If you're looking for a way to help your community, consider becoming a tax volunteer. The IRS is looking for volunteers now who will provide free tax help next year. Read tax tip:

<http://www.irs.gov/uac/Newsroom/Six-Good-Reasons-Why-You-Should-Become-a-Tax-Volunteer>

7. Ten cool reasons to visit IRS.gov in Espanol this summer

Tax information can be difficult to understand in any language. It can be even more difficult if English is not your first language. The IRS provides a wide range of free products and services on its Spanish language web pages. Visit [IRS.gov/espanol](http://IRS.gov/espanol) to get federal tax help in Spanish. Read all about it: <http://www.irs.gov/uac/Newsroom/Ten-Cool-Reasons-to-Visit-IRS.gov-in-Espanol-This-Summer>