

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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## **EO Update: e-news for Charities and Nonprofits - October 25, 2013.**

### **1. Use Form 8822-B to notify IRS of a change of address or responsible party**

Effective January 1, taxpayers must use Form 8822-B to notify the IRS of a change of address or the identity of a responsible party. Form 8822-B must be filed within 60 days of the change. An updated Form 8822-B is available on IRS.gov. There is a box on the form that exempt organizations must check. The updated form is available at: <http://www.irs.gov/pub/irs-pdf/f8822b.pdf>

### **2. Delayed Start for PTIN Renewal Season.**

Due to the lapse in government funding, the 2014 PTIN renewal season is delayed. An email or letter will be sent to all current PTIN holders notifying them when the 2014 renewal season opens. The online PTIN system is still available for users to log in and view or change information or to secure a PTIN for 2013 at: <http://www.irs.gov/Tax-Professionals/PTIN-Requirements-for-Tax-Return-Preparers>

### **3. Reminder: Don't Include Social Security Numbers on Publicly Disclosed Forms.**

Because the IRS is required to disclose approved exemption applications and information returns, tax-exempt organizations should not include personal information, such as Social Security numbers, on these forms.

### **4. Work Opportunity Tax Credit Expires Soon.**

Employers, don't forget to claim the Work Opportunity Tax Credit for all of the targeted group employee categories, including veterans, listed on Form 5884, if they were hired on or after Jan. 1, 2011, or before Jan.1, 2014.

Information on the Work Opportunity Tax Credit is available at:

<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Work-Opportunity-Tax-Credit-1>

Form 5884 is available at:

<http://www.irs.gov/uac/Form-5884,-Work-Opportunity-Credit-1>

### **5. Register for EO Workshops.**

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

November 6-7 - Augusta, GA

Hosted by Augusta Technical College

December 10 - New York, NY

Hosted by Baruch College

Register at:

[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)

#### 6. IRS Provides Tax Relief to Victims of Colorado Storms.

The IRS is providing tax relief to individual and business taxpayers impacted by severe storms, flooding, landslides and mudslides in Colorado.

Information is available at:

<http://www.irs.gov/uac/Newsroom/IRS-Provides-Tax-Relief-to-Victims-of-Colorado-Storms>

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