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Updated 2013-2014 Priority Guidance Plan Adds 5 Projects - Exempt Organizations.

The IRS and Treasury have released the first quarter update to the 2013-2014 priority guidance plan, noting the addition of five guidance projects.

The original 2013-2014 plan, released August 9, 2013, included 324 guidance projects identified as priorities for the July 2013-June 2014 plan year.

EXEMPT ORGANIZATIONS

1. Revenue Procedures updating grantor and contributor reliance criteria under §§ 170 and 509.
2. Revenue Procedure to update Revenue Procedure 2011-33 for EO Select Check.
3. Guidance under § 501(c)(4) relating to measurement of an organization's primary activity and whether it is operated primarily for the promotion of social welfare, including guidance relating to political campaign intervention.
4. Final regulations under §§ 501(r) and 6033 on additional requirements for charitable hospitals as added by § 9007 of the ACA. Proposed regulations were published on June 26, 2012 and April 5, 2013.
5. Additional guidance on § 509(a)(3) supporting organizations (SOs).
6. Guidance under § 4941 regarding a private foundation's investment in a partnership in which disqualified persons are also partners.
7. Final regulations under § 4944 on program-related investments. Proposed regulations were published on April 19, 2012.
8. Guidance regarding the new excise taxes on donor advised funds and fund management as added by § 1231 of the Pension Protection Act of 2006.
9. Regulations under §§ 6011 and 6071 regarding the return and filing requirements for the § 4959 excise tax for community health needs assessments failures by charitable hospitals as added by § 9007 of the ACA.

PUBLISHED 08/15/13 in FR as TD 9629 (FINAL and TEMP).

10. Guidance under § 6033 on returns of exempt organizations.
11. Final regulations under § 6104(c). Proposed regulations were published on March 15, 2011.
12. Final regulations under § 7611 relating to church tax inquiries and examinations. Proposed regulations were published on August 5, 2009.

