# Bond Case Briefs

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## EO Update: e-News for Charities & Nonprofits - February 5, 2014.

1. Register for Upcoming Phone Forum: Form 990-N and 990-EZ filing tips (Part 1 of the Form 990-Series).

February 20, 2 p.m., ET

Register for this presentation:

http://ems.intellor.com/index.cgi?p=204939&t=71&do=register&s=&rID=417&edID=305

This phone forum will explain:

- The preliminary steps each exempt organization should take before preparing its Form 990-series information return
- Provide Forms 990-N and 990-EZ preparation tips to help filers simplify and save time in preparing the forms, and to help them manage legal risks more effectively
- Explain the steps each exempt organization should take after preparing Form 990-N or 990-EZ, including steps to avoid penalties
- Highlight some of the online resources that will help make preparation of Form 990-N or 990-EZ simpler

2. Register for EO Workshops.

Register for our upcoming workshops for small and medium-sized

501(c)(3) organizations on:

March 12 and 13 – Kansas City, MO

Hosted by University of Missouri -Kansas City-Midwest Center for Nonprofit Leadership/Bloch School of Management

March 19 and 20 – Phoenix, AZ

Hosted by ASU – Lodestar Center for Philanthropy & Nonprofit Innovation

Register at:

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

3. Cost of Employer-Sponsored Health Insurance May Appear on Form W-2.

The Affordable Care Act requires employers to report the cost of coverage under an employer-

sponsored group health plan on an employee's Form W-2, Wage and Tax Statement, in Box 12, using Code DD.

Many employers are eligible for transition relief for tax year 2012 and beyond, until the IRS issues final guidance for this reporting requirement.

More information about the reporting, and which employers are, or are not, required to report this on the Form W-2 can be found on the Form W-2 Reporting of Employer-Sponsored Health Coverage page.

http://www.irs.gov/uac/Form-W-2-Reporting-of-Employer-Sponsored-Health-Coverage

4. Want to File Forms 941 instead of Form 944?

You must file Form 944 if the IRS has notified you to do so, unless you contact the IRS before April 1 to request and receive written notice to file quarterly Form 941 instead.

IRS.gov has more information for employers who want to opt in or opt out of filing the annual Form 944 vs. the quarterly Form 941.

http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Certain-Taxpayers-May-Now-File-Their-Employment-Taxes-Annually

5. PTIN Expiration Letters Sent.

The IRS may contact you if you have not renewed your 2014 PTIN.

If you have an online PTIN account, you'll receive an email explaining your PTIN has expired and advised to check the secure mailbox within your PTIN account for more information.

If you do not have an online account, you'll receive a letter by regular mail.

Even if your PTIN has expired, you can still renew online or by paper. The IRS will continue processing renewals throughout the year.

To date, 554,000 people have renewed 2013 PTINs for 2014 and 56,000 people have registered for new PTINs for 2014.

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