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IRS Withdraws, Reissues Proposed Regs on UBTI Determinations for Some Exempt Organizations.

The IRS has withdrawn proposed regulations published in 1986 and reissued proposed regulations that provide guidance on how some exempt organizations providing employee benefits must calculate unrelated business taxable income. (REG-143874-10)

<http://www.gpo.gov/fdsys/pkg/FR-2014-02-06/pdf/2014-01625.pdf>

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