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IRS Corrects Regs on Streamlined Exemption Process.

The IRS has corrected an error in final and temporary regulations (T.D. 9674) that provide guidance on a streamlined application process that eligible organizations may use to apply for recognition of tax-exempt status under section 501(c)(3).

Guidelines for the Streamlined Process of Applying for
Recognition of Section 501(c)(3) Status

DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1

Treasury Decision 9674

RIN 1545-BM07

Correction

In rule document 2014-15623 on pages 37630-37632 of the issue of Wednesday, July 2, 2014 make the following correction:

PART 1 — INCOME TAXES

On page 37631, in the third column, in the 26th line from the bottom, “§ 1.501(c)(3)” should read “§ 1.501(c)(3)-1T”.

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