

# **Bond Case Briefs**

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## **IRS Corrects Dates in Regs on Streamlined Exemption Process.**

The IRS has corrected sunset dates in the text of 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 corrections:

§ 1.501(a)-1T [Corrected]

1. On page 37631, in the third column, in § 1.501(a)-1T(f)(2), in the third line, "July 1, 2017" should read "June 30, 2017".

§ 1.501(c)(3)-1T [Corrected]

2. On page 37632, in the first column, in § 1.501(c)(3)-1T(h)(2), in the third line, "July 1, 2017" should read "June 30, 2017".

§ 1.508-1T [Corrected]

3. On page 37632, in the third column, in § 1.508-1T(c)(2), in the third and fourth lines, "July 3, 2017" should read "June 30, 2017".

[FR Doc. C2-02014-15623 Filed 07/17/2014 at 8:45 am; Publication Date: 07/18/2014]