Bond Case Briefs

Municipal Finance Law Since 1971

IRS Issues Guidance on ACOs.

The Internal Revenue Service today released Notice 2014-67, which provides guidance for determining whether a State or local government entity or a 501(c)(3) organization will be considered to have private business use of its tax-exempt bond-financed facilities due to its participation in an “accountable care organization” and guidance regarding certain management contracts that do not result in private business use.

IRS Notice 2014-67 on Private Business Use of Tax-Exempt Bond Financed Facilities can be seen here.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com