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IRS EO Update: e-News for Charities & Nonprofits - December 5, 2014

1. Register for IRS webinar: Help for charities

Thursday, Dec. 18 at 2 p.m. ET

You'll learn:

- Section 501(c)(3) Exempt Purposes
- Key activities including
  Private benefit or inurement activities
  Lobbying or legislative activities
  Filing requirements
  Unrelated business income activities
  Failing to operate with an exempt purpose

Register for this event.

2. Announcement addresses realignment of technical work between TE/GE and Office of Associate Chief Counsel

Announcement 2014-34 addresses the transfer of certain technical responsibility for issues involving exempt organizations, qualified retirement plans, and individual retirement annuities and accounts (IRAs) to the Office of Chief Counsel that will occur with the realignment of the Tax Exempt and Government Entities Division (TE/GE).

3. Register for EO workshops

Register for our upcoming workshops for small and medium-sized 501(c)(3) organizations on

Dec. 9 – Austin, TX
Hosted by Austin Community College

Jan. 9 – Salt Lake City, UT
Hosted by University of Utah & the Utah Nonprofits Association

4. Modified 403(b) plan Listing of Required Modifications coming soon

In conjunction with establishing the 403(b) pre-approved plan program in 2013, the IRS issued sample plan language – 403(b) Plans Listing of Required Modifications (LRMs) – that sponsors of 403(b) pre-approved plans may use to draft their plans.

The modified 403(b) LRMs will be available before the April 30, 2015, deadline to submit a 403(b) pre-approved plan under the program. Section 403(b) pre-approved plan sponsors will have an opportunity to make changes to reflect the modified 403(b) LRMs.

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