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# EO UPDATE: E-NEWS FOR CHARITIES & NONPROFITS -MARCH 2022

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## Three New Technical Guides Published

Exempt Organizations and Government Entities has published three new Technical Guides (TG). These guides are comprehensive, issue-specific documents. TGs combine and update the Audit Technique Guides (ATG) available on irs.gov with other technical content and will replace corresponding ATGs as they are completed. The newest TGs are:

- TG 23 Religious and Apostolic Associations IRC 501(d), Publication 5627, Exempt Organizations Technical Guide (.pdf)
- TG 58 Excise Taxes on Self-Dealing under IRC 4941, Publication 5616, Exempt Organizations Technical Guide (.pdf)
- TG 62 Excise Taxes on Taxable Expenditures under IRC 4945, Publication 5590, Exempt Organizations Technical Guide (.pdf)

# Previously Published TG Renamed

Previously published TG 3-8 Termination of Private Foundation Status IRC 507 has been renamed to TG 3-22 Termination of Private Foundation Status IRC 507. No changes were made to the content of this TG; only the title was changed.

#### Registration Now Open for the IRS Nationwide Tax Forum

The 2022 Virtual IRS Nationwide Tax Forum will consist of a 5-week program of live webinars, beginning on July 19, 2022. Webinars will be offered every Tuesday, Wednesday, and Thursday for the 5-week duration.

Like the in-person Tax Forum, participants will pay a single price to register and have access to all live webinars. The full schedule and list of topics will be released in early April. Register for the Tax Forums at www.irstaxforum.com.

## New Video: When to Use Forms 1099-MISC and NEC

Watch the new video, When to use Forms 1099-MISC and NEC, to know when to use Form 1099-MISC, Miscellaneous Information and Form 1099-NEC, Nonemployee Compensation. The video covers the 2021 updates to both forms. This video and others are available on IRSvideos.gov.

# **RELATED PRACTICE AREAS**

Non Profit Organizations

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