



Tax News & Views

Health care edition

Internal Revenue Service Suspends Mailing of Certain Notices

The Internal Revenue Service (“IRS”) announced in a news release on February 9, 2022 ([IR-2022-31](#)) the temporary suspension of more than a dozen letters for both individual and business taxpayers. For business taxpayers, the IRS has suspended the issuance of notices issued when there is no record of a prior year return being filed. The IRS acknowledged the challenges of the pandemic that resulted in several million original and amended returns filed by individuals and businesses that have not been processed, and the hope that suspending the issuing of these notices will help avoid confusion for taxpayers and tax professionals. The IRS does not have the authority to stop all notices as many are legally required to be issued within a certain timeframe.

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Annual Inflation Adjustments

The Internal Revenue Service released [Revenue Procedure 2021-45](#) which provides annual inflation adjustments for more than 60 tax provisions, including the 2022 tax rate schedules. The Revenue Procedure includes inflation adjustments for the insubstantial benefit limitations for contributions associated with charitable fundraising campaigns. The amounts and how they relate to fundraising and donor acknowledgement letters issued by charitable organizations are as follows:

- **Low cost article**—this value is used to establish the value of items which may be disregarded as a low-cost item for purposes of excluding the exchange of such item when it is provided in soliciting charitable contribution such that it would otherwise create unrelated business income for the charitable organization from the sale of inventory.
 - For taxable years beginning in 2022, for purposes of defining the term “unrelated trade or business” for certain exempt organizations under Internal Revenue Code (“IRC”) section 513(h) (2), “low cost articles” are articles costing the organization \$11.70 or less.
- **Other insubstantial benefits**—for the value of insubstantial benefits that may be received by a donor in return for a contribution, without causing the contribution to fail to be fully deductible
 - For taxable years beginning in 2022, under IRC section 170, the \$5, \$25, and \$50 guidelines in section 3 of Revenue Procedure 90-12, 1990-1 C.B. 471 (as amplified by Revenue Procedure 92-49, 1992-1 C.B. 987, and modified by Revenue Procedure 92-102, 1992-2 C.B. 579) are \$11.70, \$58.50 and \$117, respectively.

IRS [Publication 1771](#) provides information on charitable contributions substantiation and disclosure requirements that correspond with the inflation adjustments in Revenue Procedure 2021-45.

Did you know?

IRS Announces New Fast-Track Program for Some Letter Rulings

The IRS released [Revenue Procedure 2022-10](#) establishing an 18-month pilot program to provide an option for fast-track processing of certain request for private letter rulings that fall under the jurisdiction of the Associate Chief Counsel (Corporate). In order to receive fast-track processing, the taxpayer is required to request a pre-submission conference and provide certain required information. The IRS expects to process the fast-tracked letter ruling requests within 12 weeks unless a different period is requested and granted. The fast-tracking pilot program applies to all letter ruling requests postmarked or, if not mailed, received by the IRS after January 14, 2022, though taxpayers may request fast-track processing for pending requests submitted before January 14, 2022.

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