



## Tax News & Views

### Health care edition

#### TE/GE Strategic Goals for FY2023

The Tax Exempt and Government Entities (TE/GE) released [Publication 5313](#) with its priorities for fiscal year 2023. With the allocation of an additional \$80 billion in funding over the next 10 years from the Inflation Reduction Act, TE/GE acknowledges the responsibility to strategically plan the most effective way to utilize that increased funding. In fiscal year 2023, TE/GE priorities are focused on the following areas:

- Enhance taxpayer service
- Strengthen compliance activities
- Workforce development
- Transform operations

#### Find it Fast

[TE/GE Strategic Goals for FY2023](#)

[2022-2023 Priority Guidance Plan](#)

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### 2022-2023 Priority Guidance Plan

On November 4, 2022 the Department of Treasury and Internal Revenue Service released its [2022-2023 Priority Guidance Plan](#).

The priority guidance plan provides a list of tax issues that the Department of Treasury and Internal Revenue Service will address through regulations, revenue rulings, revenue procedures, notices and other published administrative guidance. The following items are included on the priority guidance plan for tax-exempt organizations:

- Guidance revising Rev. Proc. 80-27 regarding group exemption letters. Notice 2020-36 was published on May 18, 2020.
- Final regulations on §509(a)(3) supporting organizations. Proposed regulations were published on February 19, 2016.
- Regulations under §512 regarding the allocation of expenses in computing unrelated business taxable income and addressing how changes made to §172 net operating losses by section 2303(b) of the CARES Act apply for purposes of §512(a)(6).
- Guidance under §4941 regarding a private foundation's investment in a partnership in which disqualified persons are also partners.
- Regulations under §4966 regarding donor advised funds, including excise taxes on sponsoring organizations and fund management.
- Regulations under §4967 regarding prohibited benefits, including excise taxes on donors, donor advisors, related persons, and fund management.
- Regulations under §4958 regarding donor advised funds and supporting organizations.
- Guidance regarding the public-support computation with respect to distributions from donor advised funds.
- Regulations under §6104(c). Proposed regulations were published on March 15, 2011.
  - PUBLISHED 08/16/22 in Federal Register as TD 9964 (FILED on 08/15/22).
- Regulations designating an appropriate high-level Treasury official under §7611. Proposed regulations were published on August 5, 2009.

### Did you know?

#### IRS Advisory Council 2022 Annual Report

The IRS Advisory Council serves as advisor to the IRS commissioner in regard to relevant tax administration issues between IRS officials and representatives of the public. The IRS Advisory Council has a subgroup for Tax Exempt/ Government Entities that addresses a variety of issues pertaining to employee plans, exempt organizations, Indian tribal governments, state and local government entities and tax-advantaged bonds. See the [2022 Annual Report](#) for an update on the latest issues and recommendation from the IRS Advisory Council.

#### 2023 Essential Tax and Wealth Planning Guide

The Deloitte [Essential tax and wealth planning guide](#) has been released. The guide provides updates to tax policy, family enterprises, philanthropy and post-mortem planning.

#### Latest on Tax law changes

The Tax News & Views: Capitol Hills briefings provides [articles](#) and [podcasts](#) on the latest developments with tax legislation on capitol hill.

## Upcoming Conferences & D-Briefs

Deloitte Dbriefs are live webcasts that give you valuable insights on important developments affecting your business. Register for the following webcasts or view archived recordings by clicking on the respective hyperlinked button below.

### View On Demand D-Briefs



#### Multistate Tax

##### State pass-through taxation: Considerations in an ever-changing landscape

Dec 6 | 2 p.m. ET | 19 GMT

State and local jurisdictions continue to enact new legislation and regulations affecting pass-through entities. Tax departments should act now to understand the implications and potential opportunities of these evolving rules. Participants will obtain a better understanding of the tax implications relating to these state pass-through entity tax developments.

View on demand



## Upcoming Conferences & D-Briefs



#### Global Mobility, Talent & Rewards

##### Global employment tax and equity compensation: Year-end hot topics

Dec 7 | 2 p.m. ET | 19 GMT

As 2022 comes to a close, this year's employment tax and equity compensation reporting may be especially complex. What should companies factor into their planning? Participants will examine the complexities of year-end employment tax reporting, identify time-sensitive compliance issues, and recognize ways that compliance can impact employee experience.

Register



#### Tax Accounting & Provisions

##### Financial accounting and reporting for income taxes: Important updates

Dec 16 | 2 p.m. ET | 18 GMT

As 2022 draws to an end, calendar-year companies are preparing for the year-end tax provision, working through common ASC 740 challenges. Additionally, many are analyzing impacts of the new US tax legislation contained in the Inflation Reduction Act and Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act and reporting requirements. Participants will gain valuable insights into accounting for income taxes and the latest developments affecting financial reporting for taxes.

Register



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