

Screening Workshop

July 28, 2010



Health Care

- Patient Protection and Affordable Care Act
- Health Care and Education Reconciliation Act of 2010

Health Care - Cases

- High Risk Health Insurance Pools
- Promoting Uniformity of Standards in Electronic Transactions
- Health Benefit Exchanges

Health Care - Cases

- Qualified Non-Profit Health Insurance Issuers
- Community Health Insurance Advisory Councils
- Reinsurance Entities
- Health Care Sharing Ministries

Health Care - Cases

- Freestanding Birth Centers
- Family Planning Services
- Early Childhood Home Visitation Programs



Health Care - Cases

- Community Health Grant Recipients
- Key National Indicator System
- Requirements for Hospitals



Health Care - Cases

- Multi-State Plans in Exchanges
- Community Service Centers for Pregnant and Parenting Teens

Health Care - Cases

- Sick and Accident Benefits Provided to Members of a VEBA (Group 7824)
- Certain Organizations Providing Health Insurance

Health Care – New Issue

- Accountable Care Organizations
- Provides for additional Medicare payments to physician practices based on quality of care, cost-effectiveness of services, etc.

27 Month Deadline Cases

- Form 1023 where organization was formed more than 27 months prior to filing for exemption
- Form 1023 Part VII, Item 2 is yes
- Form 1024 Part I, Item 6 is yes
- Except - Churches/Church Related Orgs

Form 1023

Part VII Your History

2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If “Yes,” complete Schedule E.

Yes No

Form 1024

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? **Yes No**
If “Yes,” attach an explanation.

27 Month Deadline Cases

- Forward Case to Group 7822 for Secondary Screening
- Group 7822 conducts IDRS research and assigns “T” number if appropriate

Current Activities

- Politics



- Look for names like

Current Activities

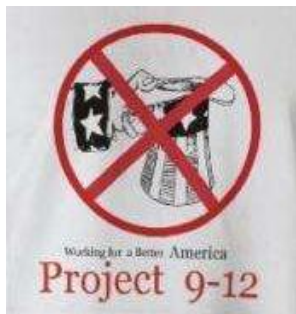
- Tea Party



Current Activities

- Patriots
- 9/12 Project

6103



Current Activities

- Progressive

- [Redacted] 6103 [Redacted] 6103 [Redacted]

Current Activities

- These organizations may file a Form 1023 or 1024
- Most will file as IRC 501(c)(4)

Current Activities

- Concerns: May be more than 50% political, possible PAC (Political Action Committee)

Disaster Relief

- Gulf Coast Oil Spill cases may not mention those terms in application
- Terms may include: bird rescue, turtle rescue, tar ball retrieval, etc.



Disaster Relief

- Forward cases to Group 7824 through Renee/Joan in the Screening Group

POAs to the CAF – Cases in Teds

- 06 Closures Only
- Other tax forms (990, 941, etc.)



POAs to the CAF – Cases in Teds

- Print Form 2848
- Document CCR
- Place Form 2848 in bin in screening area

Closing Sheet

- Please do not cover the organization's name or the EDS number or TEDS number when attaching the closing sheet

Credit Counseling

- Prepare credit counseling checksheet when “buzz words” are used
- Revised credit counseling checklist

Tag Cases

- New Tag List