



Instruction for Renewing EZ Designation

IRS NOTICE 2013-38

- ✦ **IRS Notice 2013-38 provides the procedure** for a State or local government to amend its nomination of an empowerment zone to provide for a new termination date of December 31, 2013.
- ✦ Any nomination for an empowerment zone that was in effect on December 31, 2009, is deemed to be amended to provide for a new termination date of December 31, 2013, unless the State or local government sends written notification to the IRS by July 29, 2013, affirmatively declining extension of the empowerment zone nomination through December 31, 2013. Notice 2013-38 provides the address to send this written notification.
- ✦ If the State or local government does not send this written notification, the nomination of that empowerment zone will be deemed extended from December 31, 2009 through December 31, 2013, and the designation of that empowerment zone ends on December 31, 2013.
- ✦ IRS Notice 2013-38 will be in the Internal Revenue Bulletin (IRB) 2013-25, which will be published on June 17, 2013.
- ✦ For further questions, **contact Kathleen Reed or Winston Douglas, IRS Office of Chief Counsel, 202-622-4930.**