



IRS Exempt Organizations Workshop

April 30, 2014 9am-4pm

W408-410 Tanner Building, Brigham Young University

Provo Utah

This introductory workshop is presented by experienced specialists from the Internal Revenue Service's Exempt Organizations Division and covers what 501(c)(3) organizations must do to comply with tax obligations and keep their tax-exempt status. It is designed for administrators or volunteers who are responsible for or interested in the organization's tax compliance. The workshop qualifies for six CEs for Enrolled Agents and Registered Tax Return Preparers. It is also approved for six CPEs for CPAs registered in Utah.

Registration:

The cost of the workshop is 30 dollars for professionals and 15 dollars for students. Lunch and snack foods will be provided. Get more information and register at marriottschool.byu.edu/event/irsworkshop. Registration closes on April 23rd at 11:55pm.

Topics include:

Tax Exempt Status – Definition of tax exempt status; Types of exempt organizations; Organizational and operational tests; Benefits of exempt status; Private foundations vs. public charity status; Advance rulings; Jeopardizing tax-exempt status; Case study activity.

Unrelated Business Income (UBI) – Three parts of the UBI test; Common examples of UBI; Exceptions and modifications to UBI; Gaming activities; Form 990-T and Form 990-W.

Employment Issues – Independent contractor vs. employee; Statutory employees and non-employees; Overview of employment tax forms; Quiz.

Form 990 Series – Overview of the Forms 990, 990-EZ, and 990-N; Tips on record-keeping and answers to frequently asked questions; Presentation of resources and tools available to exempt organizations.

Required Disclosures – Public inspection rules; Disclosure rules; Substantiation of contributions.

marriottschool.byu.edu/event/irsworkshop



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