

IRS Tax Workshop

For Small and Medium-Sized 501(c)(3) Organizations

One day only

September 27, 2012

- * Learn about the nuts and bolts of nonprofit tax compliance and maintaining an organization's tax-exempt status directly from an IRS compliance officer.
- * Network with 501(c)(3) administrators and board members, and tax professionals who advise them.

HATCH BALLROOM in the **STUDENT UNION BUILDING** at **BOISE STATE**

SPONSORED BY THE COLLEGE OF BUSINESS AND ECONOMICS AT BOISE STATE UNIVERSITY

Offered concurrently with the
2012 Idaho Statewide Nonprofit Conference



IRS TAX WORKSHOP

For Small and Medium-Sized 501(c)(3) Organizations

Presented by the Tax Exempt and Government Entities Division of the Internal Revenue Service
Sponsored by the College of Business and Economics – Department of Accountancy at Boise State.

This introductory workshop is a great opportunity for anyone involved with nonprofit administration or compliance to learn about maintaining their tax-exempt status directly from an IRS agent.

Location: Hatch Ballroom, Student Union Building

1700 University Drive

Boise, ID 83725

Student Union Map: <http://sub.boisestate.edu/sub-map/>

Boise State University Campus map: <http://maps.boisestate.edu/>

Date: Thursday, September 27, 2012

Time: 8:00 am - 4:30 pm

Cost: \$45/person, non-refundable (includes lunch)

Free parking provided in the Lincoln Garage across University Drive from the Student Union Building

Registration: Register online at Idaho Nonprofit Center, www.idahononprofits.org. Click on the 2012 Idaho Statewide Nonprofit Conference icon, click on "Registration," and select "9/27 All-day Intensive with the IRS," or call 208-424-2229. Registration is limited to 200 participants.

Questions: contact Professor Mark Cowan, markcowan@boisestate.edu or Professor Kathy Hurley, kathyhurley@boisestate.edu.

If you are unable to attend this workshop, other dates and locations are available—see the IRS website, www.irs.gov/eo. Click on "Calendar of Events."

*Continuing Education: CPAs - Recommended 6 CPE credit hours based on Statement on Standards for Continuing Professional Education (CPE) Programs (based on a 50 minute hour)
Attorneys – Approved for 5.0 CLE Credits by the Idaho State Bar
EAs and RTPs – approved for CE credit*



IRS TAX WORKSHOP

For Small and Medium-Sized 501(c)(3) Organizations

Presenter: Brett Dietrich

Brett Dietrich is a revenue agent with the Exempt Organizations Compliance Area located in Ogden, Utah. He has worked for the IRS since 2004 with both the SBSE and TEGE examination divisions. He taught the five-week new hire EO Tax Law class six times, and was part of the team that revised the EO Tax Law text. Additionally, Brett wrote and instructed the EO Exam Income class several times. He has been a member of the CE&O outreach cadre since 2008.

Brett is a licensed CPA. His educational background includes a Master's Degree in Accounting and Information Systems from Virginia Tech, and a B.S. in Economics from George Mason University.

Presenter: Ryan Johansen

Ryan Johansen has worked in the Exempt Organization Division of the Internal Revenue Service for the past several years. Currently, he is a Senior Revenue Agent responsible for examinations of large and complex exempt organization and provides educational presentations to external stakeholders. Prior to joining Internal Revenue Service, he worked as an income tax auditor for the Utah State Tax Commission.

Ryan holds a Master of Business Administration graduate degree from Utah State University and undergraduate degrees in Finance and Accounting from Brigham Young University and Utah Valley University.

Workshop Agenda

Hatch Ballroom, Student Union Building
1700 University Drive, Boise, ID 83725

Thursday, September 27, 2012

8:00AM-9:00AM

Registration and pick up IRS-provided materials

9:00AM-9:20AM

Welcome and Introductions

9:20AM-10:35AM

Session 1: Tax Exempt Status

- Tax-exempt does not equal nonprofit
- Types of exempt organizations
- Organizational/operational tests
- Benefits of exempt status
- Private foundation/public charity status
- Advance rulings
- Jeopardizing tax-exempt status
- Activity: Case-studies

10:35AM- 10:50AM Break

10:50AM-11:35AM

Session 2: Unrelated Business Income (UBI), Including Gaming Activities

- Three parts of the UBI test
- Common examples
- Exceptions and modifications
- Gaming activities
- Form 990-T and Form 990-W

11:35AM-12:15PM

Session 3: Employment Issues

- Independent contractor v. employee
- Statutory employees and statutory non-employees

- Overview of employment tax forms
- Activity: Quiz

12:15PM-1:15PM Lunch

1:15PM-3:00PM

Session 4: Form 990, including Recordkeeping

- Which organizations must file which form, if any
- Importance of Form 990
- Ten minute stretch break
- Specific sections of Form 990
- Role of governance
- Survey online resources

3:00PM-3:15PM Q & A

3:15PM-3:30PM Break

3:30PM-4:00PM

Session 5: Required Disclosures

- Public inspection rules
- Disclosure rules
- Substantiation of contributions

4:00PM-4:30PM Closing

- Summary
- Activity: Answering remaining Post-it-Note questions and other questions from the floor
- Websites
- Customer Service Contacts
- Workshop Evaluations

4:30PM-5:00PM Reception

EXEMPT ORGANIZATIONS
Exempt Organizations (EO) offers specialized assistance to charitable, religious, and educational organizations, civic associations,

labor organizations, business leagues, social clubs, fraternal organizations, and private foundations. EO's programs help these customers understand and comply with the tax laws and regulations governing exempt organizations. Please use the following EO services to get direct assistance:

EO Customer Account Services

(877) 829-5500

Monday – Friday, 8:30 am – 4:30 pm ET
Call toll-free with questions on issues such as the status of your application for exemption, the effective date of your exemption, tax rules for your organization, your organization's filing requirements, and other account-related issues.

EO Website

www.irs.gov/eo

Access this site for technical guidance articles, a calendar of EO education events, news releases, forms and filing information for exempt organization representatives.

EO Mailing Address

Internal Revenue Service
TE/GE Customer Account Services
PO Box 2508
Cincinnati, OH 45201

Department of the Treasury Internal Revenue Service

stayexempt.irs.gov

Interactive, educational website that teaches 501(c)(3) organizations how to apply for and maintain tax-exempt status.