

The New Form 990 in California

Pasadena, CA • October 27, 2009 • ID# 384906

Navigate the new IRS Form 990 – hear the critical issues every nonprofit leader needs to know!

Walk through the revised Form 990 and get the expert knowledge you need to file correctly. Exempt organizations' tax forms have become more important as they're scrutinized by the IRS, Congress, the media, competitors, disgruntled employees and others. Attend this seminar and make sure you're presenting your filings correctly.

You'll get a review of the underlying tax exemption principles involved, learn the procedural details and discover how various items are reported on Form 990. Our experts will explain what the answers mean in light of the tax principles and – perhaps more importantly – how they might be perceived by the general public.

Bring a copy of a real-world Form 990 so you'll have something specific to think about during the seminar. Sign up today!

Benefits for You

- Stay abreast of new requirements in the revised Form 990
- Hear expert advice on disclosure and audit issues
- Find out what you need to know about e-filing and other procedural considerations
- Take the headaches out of handling governance issues
- Avoid common errors in reporting income, expenses and activities

— Best Value —

Receive an additional manual and CD package of this program for only \$99 with your seminar attendance!

Priority Code 17129

Faculty

Lawrence M. Lebowsky, Esq., *Law Offices of Lawrence M. Lebowsky*
Louis E. Michelson, Esq., *Law Offices of Louis E. Michelson, A Professional Corporation*

For more information about our speakers, go to www.lorman.com/ID384906.

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8:00 AM – 8:30 AM
8:30 AM – 9:15 AM

Registration

Overview for Tax-Exempt Organizations

— *Louis E. Michelson, Esq.*

- Tax Exemption Requirements and Classification of Tax-Exempt Organizations
- Policy Considerations
- Public Charity vs. Private Foundation
- Purposes of Form 990

9:15 AM – 10:00 AM

Form 990 Procedural Considerations

— *Lawrence M. Lebowsky, Esq., and Louis E. Michelson, Esq.*

- Filing Requirements, Common Errors and Penalties
- Private Foundations: Form 990-PF
- E-Filing of Form 990 (and Schedules)
- Form 990N

10:00 AM – 10:10 AM

Break

10:10 AM – 11:00 AM

Walk-Through of Form 990: Income

— *Louis E. Michelson, Esq.*

- Exempt Function vs. Grants
- Special Events
- Analysis of Income-Producing Activities
- Unrelated Business Income and Investment Income
- Schedule B

11:00 AM – 12:00 PM

Walk-Through of Form 990: Expenses and Activities

— *Lawrence M. Lebowsky, Esq.*

- Statement of Functional Expenses
- Joint Costs
- Fundraising and Program: Expenses and Revenues
- Common Errors
- Program Services Accomplishments
- Schedule J: Compensation Information
- Statements About Activities

12:00 PM – 1:00 PM

Lunch (On Your Own)

1:00 PM – 1:45 PM

Public Charity Status and Public: New Schedule A

— *Louis E. Michelson, Esq.*

- Elimination of Advance Ruling Period
- Donative vs. Exempt Function Charities
- Facts and Circumstances Factors
- Common Errors
- Planning

1:45 PM – 2:15 PM

Political and Lobbying Activities

— *Lawrence M. Lebowsky, Esq.*

- “No Substantial Part” Test for Lobbying
- Political Campaign Prohibitions and Permissions
- Lobbying and the Section 501(h) “Expenditure Test”
- Contribution Acknowledgments

2:15 PM – 2:45 PM

Disclosure and Audit Issues

— *Lawrence M. Lebowsky, Esq.*

- Requirements: Form 990 as a Public Document
- [Guidestar.org](http://www.guidestar.org) and Charity Watchdogs
- Increased Accountability Issues

2:45 PM – 2:55 PM

Break

2:55 PM – 4:30 PM

Governance

— *Lawrence M. Lebowsky, Esq., and Louis E. Michelson, Esq.*

- Form 990 Part VI
- Governing Body and Management
- Policies and Disclosure



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Save \$200**

(Includes Free Manual)

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MAIL: Mail this form with payment information to:

Lorman Education Services
Dept. 5382, P.O. Box 2933
Milwaukee, WI 53201-2933

SEMINAR ID: 384906

Where Is It?

Sheraton Pasadena Hotel
303 East Cordova Street
626-449-4000
Pasadena, CA

Who Will Be There?

This seminar is designed for accountants, attorneys, executive directors, officers, controllers, CFOs, tax managers and enrolled agents.