

# Nonprofit Organizations: Tax Compliance and Governance

Fall 2015 on the UCLA Campus



Instructor:  
**Louis E. Michelson**

## Attend this 12-meeting course and learn about tax-related guidelines and key issues for nonprofit organizations.

Designed for CPAs, attorney's, Enrolled Agents, tax managers, controllers, directors, trustees, financial planners, and executive directors, this course presents tax-related compliance guidelines and key legal issues for nonprofit organizations.

Topics covered include a step-by-step process for corporate formation and application for recognition of tax-exempt status, including the new streamlined application (Form 1023-EZ), unrelated business income, taxation of commercial activities conducted through joint ventures and subsidiaries, and federal income tax issues concerning the prohibition on private inurement and private benefit.

Learn a systematic approach to evaluating compliance with federal tax requirements and state nonprofit laws, including the Nonprofit Integrity Act of 2004 and the Pension Protection Act of 2006, as well as understanding and troubleshooting the revised Form 990.

The course also covers the support tests for public charities and private foundation excise tax rules, property tax exemptions, sales taxes and issues unique to schools and churches. It also introduces how nonprofits can navigate the IRS's increased focus on governance, both with respect to required policies and procedures.

**INSTRUCTOR:**

**Louis E. Michelson**, Esq., MSA, CPA, Law Offices of Louis E. Michelson, A Professional Corporation

**Schedule & Location:**

Wednesdays, 6:30-9:30pm  
Sept 30-Dec 16, 12 mtgs  
UCLA: 2238 School of Public Affairs Bldg.  
Reg# [259774Q](#)  
Through Aug 30: \$559 / After: \$615

**How to Enroll**

**Online Enrollment with Credit Card**  
Available 24 hours a day at [uclaextension.edu](http://uclaextension.edu).

**Phone & In-Person Enrollment**

Mon-Fri, 8am-5pm  
**(800) 825-9971**  
10995 Le Conte Ave., 1st Floor, Westwood

**FOR MORE INFORMATION:**

Contact Sam Gomez  
Email: [sgomez@uclaextension.edu](mailto:sgomez@uclaextension.edu)  
Phone: (310) 825-4938

**To learn more about our programs  
visit us at:**

[uclaextension.edu/fmp](http://uclaextension.edu/fmp)