#### section officers

# Douglas W. Schwartz, Chair

KOPPLE & KLINGER LLP

## **Thomas Levy, Chair-Elect**

JEFFER MANGELS BUTLER & MARMARO LLP

### Felicia Chang, First Vice Chair

MITCHELL SILBERBERG & KNUPP LLP

# Unghwan "Rap" Choi, Second Vice Chair

ERNST & YOUNG LLP

# Forming and Advising Nonprofit Corporations

Taxation Law Section
LOS ANGELES COUNTY BAR ASSOCIATION

**January 26, 2010** 

LACBA Conference Center 1055 West 7th St, #2700 Los Angeles, CA



#### highlights

This seminar covers the following topics:

- · What is a Nonprofit Corporation?
- · Formation of a California Nonprofit
- · Applying for Tax-Exemption Federal (Form 1023) and State (Form 3500A)
- Some Compliance Issues:
   Maintaining Tax-Exempt Status

#### speakers

#### Louis E. Michelson

LAW OFFICES OF LOUIS E. MICHELSON, A PROFESSIONAL CORPORATION

#### Christian G. Canas

EQUAL JUSTICE WORKS AMERICORPS LEGAL FELLOW COMMUNITY DEVELOPMENT PROJECT PUBLIC COUNSEL

#### registration information

REGISTRATION BEGINS 5:30 PM REGISTRATION ENDS 6:00 PM DINNER 5:30 PM PROGRAM 6:00-8:00 PM

PRICE BELOW DOES NOT INCLUDE MEAL:

FREE CLE+PLUS MEMBERS

PRICES BELOW INCLUDE MEAL:

\$35 CLE+PLUS MEMBERS

\$65 TAXATION LAW SECTION MEMBERS

\$75 OTHER LACBA MEMBERS

\$90 ALL OTHERS

#### CODE# 10525

REDUCED PARKING WITH LACBA VALIDATION:
SELF-PARKING GARAGE \$5.00 ENTERING AFTER
5:00 PM

PARKING IN SURROUNDING AREAS:

MACY'S PARKING (INDOOR PARKING) - 920 SEVENTH STREET - \$7.00 DAILY

MEDICI PARKING (INDOOR PARKING) - 722 SOUTH BIXEL STREET - \$5.00 DAILY RATE

INGRAHAM STREET (OUTDOOR PARKING - STRUCTURE #1) - \$5.00 DAILY RATE

Space is limited. Advance payment req'd to guarantee seating. Attendees must arrive w/in registration period. 48-hr (2 business days) cancellation notice req'd.

E-Mail Address  Firm Name  Street Address  City, State, Zip  Area of Practice Year Admitted to Practice  This is a new address. Please update my record.  Daytime Phone # California State Bar#  FORMING AND ADVISING 10525 RMC 1/26/2010  Registration by Phone w/ Visa, MasterCard, Am Ex: Call (213) 896-6560, M-F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one):  I am a CLE+PLUS member. My CLE+PLUS # is  I will attend at no additional cost (meal not included).  I will attend the program for \$ 35.00  All others: I will attend the program for \$  Method of Payment (check one):  Enclosed is a check for \$ payable to: Los Angeles County Bar Association.  Charge \$ on my:  Visa  MasterCard  Am Ex.	registration form	
Firm Name  Street Address  City, State, Zip  Area of Practice Year Admitted to Practice  This is a new address. Please update my record.  Daytime Phone # California State Bar#  FORMING AND ADVISING 10525 RMC 1/26/2010  Registration by Phone w/ Visa, MasterCard, Am Ex. Call (213) 896-6560, M-F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one):  I am a CLE+Plus member. My CLE+Plus # is  I will attend at no additional cost (meal not included).  I will attend the program for \$ 35.00  All others: I will attend the program for \$  Method of Payment (check one):  Enclosed is a check for \$ payable to: Los Angeles County Bar Association.  Charge \$ on my:  Visa MasterCard Am Ex.	Name	
Street Address  City, State, Zip  Area of Practice Year Admitted to Practice  This is a new address. Please update my record.  Daytime Phone # California State Bar#  FORMING AND ADVISING 10525 RMC 1/26/2010  Registration by Phone w/ Visa, MasterCard, Am Exc.  Call (213) 896-6560, M- F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one):  I am a CLE+Plus member. My CLE+Plus # is  I will attend at no additional cost (meal not included).  I will attend the program for \$ 35.00  All others: I will attend the program for \$  Method of Payment (check one):  Enclosed is a check for \$ payable to: Los Angeles County Bar Association.  Charge \$ on my:  Visa MasterCard Am Ex.	E-Mail Address	
Area of Practice  This is a new address. Please update my record.  Daytime Phone #  California State Bar#  FORMING AND ADVISING 10525 RMC 1/26/2010  Registration by Phone w/ Visa, MasterCard, Am Ex. Call (213) 896-6560, M- F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one):  I am a CLE+Plus member. My CLE+Plus # is  I will attend at no additional cost (meal not included).  I will attend the program for \$ 35.00  All others: I will attend the program for \$  Method of Payment (check one):  Enclosed is a check for \$ payable to: Los Angeles County Bar Association.  Charge \$ on my:  Visa MasterCard Am Ex.	Firm Name	
Area of Practice  This is a new address. Please update my record.  Daytime Phone #  California State Bar#  FORMING AND ADVISING 10525 RMC 1/26/2010  Registration by Phone w/ Visa, MasterCard, Am Ex. Call (213) 896-6560, M- F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one):  I am a CLE+Plus member. My CLE+Plus # is  I will attend at no additional cost (meal not included).  I will attend the program for \$ 35.00  All others: I will attend the program for \$ 35.00  Method of Payment (check one):  Enclosed is a check for \$ payable to: Los Angeles County Bar Association.  Charge \$ on my:  Visa MasterCard Am Ex.	Street Address	
□ This is a new address. Please update my record.  □ Daytime Phone # California State Bar#  FORMING AND ADVISING 10525 RMC 1/26/2010  Registration by Phone w/ Visa, MasterCard, Am Ex. Call (213) 896-6560, M- F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one): □ I am a CLE+PLUS member. My CLE+PLUS # is □ I will attend at no additional cost (meal not included). □ I will attend the program for \$ 35.00 □ All others: I will attend the program for \$  Method of Payment (check one): □ Enclosed is a check for \$ payable to: Los Angeles County Bar Association. □ Charge \$ on my: □ Visa □ MasterCard □ Am Ex.	City, State, Zip	
Tosume Phone # California State Bar#  FORMING AND ADVISING 10525 RMC 1/26/2010  Registration by Phone w/ Visa, MasterCard, Am Excall (213) 896-6560, M- F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one): □ I am a CLE+PLUS member. My CLE+PLUS # is □ I will attend at no additional cost (meal not included). □ I will attend the program for \$ 35.00 □ All others: I will attend the program for \$  Method of Payment (check one): □ Enclosed is a check for \$ payable to: Los Angeles County Bar Association. □ Charge \$ on my: □ Visa □ MasterCard □ Am Ex.	Area of Practice Year Admitted	to Practice
FORMING AND ADVISING  10525 RMC 1/26/2010  Registration by Phone w/ Visa, MasterCard, Am Extended Card (213) 896-6560, M-F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one): I am a CLE+Plus member. My CLE+Plus # is  I will attend at no additional cost (meal not included). I will attend the program for \$ 35.00  All others: I will attend the program for \$  Method of Payment (check one): I Enclosed is a check for \$ payable to: Los Angeles County Bar Association. Charge \$ on my: Visa MasterCard Am Ex.	☐ This is a new address. Please update my record	l.
Registration by Phone w/ Visa, MasterCard, Am Excall (213) 896-6560, M-F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one):  I am a CLE+PLUS member. My CLE+PLUS # is  I will attend at no additional cost (meal not included).  I will attend the program for \$ 35.00  All others: I will attend the program for \$  Method of Payment (check one):  Enclosed is a check for \$ payable to: Los Angeles County Bar Association.  Charge \$ on my:  Visa  MasterCard  Am Ex.	Daytime Phone # California	State Bar#
Registration by Phone w/ Visa, MasterCard, Am Excall (213) 896-6560, M- F, 9 a.m4 p.m. & have above information ready. All registration closes at noon on the day before the program.  Registration On-Line: http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles County Bar Association, PO Box 55020, Los Angeles, CA 90055-2020.  Payment (check one):  I am a CLE+PLUS member. My CLE+PLUS # is  I will attend at no additional cost (meal not included).  I will attend the program for \$ 35.00  All others: I will attend the program for \$  Method of Payment (check one):  Enclosed is a check for \$ payable to: Los Angeles County Bar Association.  Charge \$ on my:  Visa  MasterCard  Am Ex.		
□ I am a CLE+PLUS member. My CLE+PLUS # is  □ I will attend at no additional cost (meal not included). □ I will attend the program for \$ 35.00 □ All others: I will attend the program for \$  Method of Payment (check one): □ Enclosed is a check for \$ payable to: Los Angeles County Bar Association. □ Charge \$ on my: □ Visa □ MasterCard □ Am Ex.  Credit Card # Exp. Date	http://calendar.lacba.org  Registration by Mail: Mail completed form & payment to: Los Angeles Bar Association, PO Box 55020, Los Angeles, CA 2020.	
included).  □ I will attend the program for \$ 35.00  □ All others: I will attend the program for \$  Method of Payment (check one):  □ Enclosed is a check for \$ payable to:  Los Angeles County Bar Association.  □ Charge \$ on my:  □ Visa □ MasterCard □ Am Ex.  Credit Card # Exp. Date	• •	
□ Enclosed is a check for \$ payable to: Los Angeles County Bar Association. □ Charge \$ on my: □ Visa □ MasterCard □ Am Ex.  Credit Card # Exp. Date	included).  I will attend the program for \$ 35.00	
Los Angeles County Bar Association.  Charge \$ on my:  Visa	· · · · · · · · · · · · · · · · · · ·	
☐ Visa ☐ MasterCard ☐ Am Ex.  Credit Card # Exp. Date		
Credit Card # Exp. Date		
-	u visa u iviastercard u Am Ex.	
Signature	Credit Card # Exp.	
		Date

The Los Angeles County Bar Association is a State Bar of California approved MCLE provider. The Los Angeles County Bar Association certifies that this activity has been approved for MCLE credit by the State Bar of California.

Buy a CLE+PLUS membership: (213) 896-6560