



**WINDES & MCCLAUGHRY
ACCOUNTANCY CORPORATION**

Certified Public Accountants & Consultants

EXCEEDING EXPECTATIONS SINCE 1926

Windes & McClaughry presents:

Conducting Charity Fund-raising Special Events: How to Avoid Tax & Legal Traps

Wednesday, January 20, 2010 from 10:00 AM - 11:30 AM (PT)

For cost information and to register for this webinar, please go to:

<http://windes990fundraising.eventbrite.com/>

About This Webinar

This is the fourth presentation in our series of exempt organization webinars, which are conducted quarterly by the Exempt Organizations Group at Windes & McClaughry. Most exempt organizations conduct fund-raising special events during the year. These fund-raising special events range from dinner galas, golf tournaments, and silent auctions to casino nights, poker tournaments, and raffles. As a result of the detailed inquiries contained on Form 990, Schedule G, pertaining to fund-raising activities and special events conducted by the exempt organization, it is essential that the organization be aware of the relevant federal and state rules and regulations governing these special event fund-raisers.

This webinar will focus on providing the exempt organization practitioner and the exempt organization executive with guidance and valuable resources and tools to best ensure that exempt organizations possess the requisite knowledge regarding fund-raising special events. Additionally, this webinar will address the preparation and best practices for Part VIII and Schedule G of the new Form 990.

We would like to thank our repeat attendees by offering \$20 off the regular cost of this webinar.

About the Presenter

Brian Yacker, CPA/JD, is a Partner at Windes & McClaughry and has focused on working with exempt organizations for the majority of his 17-year career. Brian has extensive experience in preparing and reviewing Forms 990, 990-T, 990-PF, and state tax-exempt forms. He also has comprehensive

knowledge and experience in the preparation and filing of both federal and state tax exemption applications for public charities, private foundations, and other tax-exempt organizations. Representative clients have included large hospitals and other healthcare organizations, universities and colleges, private foundations, trade organizations, public charities, youth organizations, religious organizations, and amateur sports organizations.

Program Level: Basic

Prerequisites: Basic knowledge of filing requirements for exempt organizations is helpful, but not required.

Delivery Method: Group Internet-Based

Learning Objectives: After attending this group internet-based webinar, you will be able to:

- Accurately complete Part VIII of the Form 990
- Accurately complete Schedule G of the Form 990
- Summarize the requirements for conducting a raffle in California
- Summarize the information reporting requirements when conducting gaming events
- Explain what quid pro quo contributions are and how they should be acknowledged

Advance Preparation: You must have access to a computer with internet access and speakers, or access to a phone line in order to listen to the webinar. Within a couple days of registering for the webinar, you will receive an email with your login information. It is HIGHLY suggested that you log in to the webinar at least 10 minutes before the start time. If this is your first time attending one of our webinars, please log in at least 15 minutes before. If your computer does not have speakers or if you would prefer to listen to the audio portion of the webinar over the phone, a phone number is provided in the email that contains your log in information. Presentation materials will be sent to registrants the day before the webinar. It is suggested that you print out the presentation slides to make notes on, as well as any other materials you would like to reference.

The following is included with each webinar registration:

- PowerPoint presentation utilized by the presenter
- Internal Revenue Service Publication 3079 (with indicated updates)
- California Attorney General materials regarding raffles
- Evaluation form for CPE credit

CPE Credits: 1.5 hours of CPE credit will be given to registered participants. Each registered participant will receive a unique username and password to log in to the webinar. Only the registered participant, who logs in with his or her unique identifier, attends the entire webinar, responds to 75% of the monitoring or polling questions asked during the webinar, and completes and submits the sign-in/verification sheet and evaluation form will receive CPE credit.

Materials Only: If you cannot attend this webinar, a copy of the PowerPoint presentation and all of the templates referenced above will be available for \$129 and will be sent to you after the webinar.

Submitting Questions for the Webinar: Questions pertaining to the webinar topic may be submitted, in advance, to cdebaca@windes.com. You will also be able to submit questions via email during the webinar. Brian Yacker will do his best to answer as many questions as possible during the Q&A portion of the webinar.

Future Exempt Organization Webinars: Please watch for future exempt organization webinars conducted by Windes & McLaughry, including presentations on the following topics:

- Receipt of Contributions (Schedule B & Schedule M)
- Lobbying / Political Activities (Schedule C)
- Allocation of Functional Expenses (Part IX)
- Public Support Test (Part III & Schedule A)
- Unrelated Business Income Issues (Form 990-T)
- Other Compliance Requirements (Part V)

For questions and more information, please contact:

Carolyn De Baca 562-435-1191 ext. 395 or cdebaca@windes.com or visit us online at www.windes.com.

Refund Policy:

All cancellations must be received 48 hours in advance to receive a full refund. In situations where a participant cancels with less than 48 hours' notice, the full fee will be forfeited, but registrants can still receive a CD of the webinar and presentation materials upon request. We allow substitution of participants at any time.

Program Cancellation Policy:

In cases where Windes & McLaughry must cancel a course, each registered participant will be notified at least 24 hours prior to the class. A full refund or credit toward a future class will be provided.

Complaint Resolution Policy:

All complaints are carefully reviewed and responded to for prompt resolution.