



## 2013 Exempt Organization Educational Conference

JULY 18 - 19 | SANTA MONICA, CA

OCTOBER 17 - 18 | SAN FRANCISCO, CA

### WHO SHOULD ATTEND THIS CONFERENCE?

CPAs | Attorneys | EO Consultants  
Executive Directors | CFOs | Controllers  
Board Members | Foundation Managers

**learn more or register | [yhadvisors.com/yheou](http://yhadvisors.com/yheou) | [info@yhadvisors.com](mailto:info@yhadvisors.com) | 310.982.2804**

EXEMPT ORGANIZATIONS CURRENTLY FACE INCREASING SCRUTINY AND OVERSIGHT FROM VARIOUS EXTERNAL SOURCES, RANGING FROM THE IRS, TO STATE ATTORNEY GENERALS, TO CHARITY WATCHDOGS, TO THE GENERAL PUBLIC. ACCORDINGLY, BOTH PRACTITIONERS (CPAs AND ATTORNEYS) AND EXEMPT ORGANIZATION EXECUTIVES NEED TO BE KEENLY AWARE OF THE MULTITUDE OF THE MOST ESSENTIAL EXEMPT ORG TAX AND LEGAL CONSIDERATIONS.

This distinctive conference will delve into the most pertinent tax and legal topics which are confronted by different types of exempt organizations from a federal, state and local perspective. Attendees will gain an in-depth understanding of the most salient rules and regulations which any exempt organization, big or small, needs to be cognizant of. As a result of the numerous case studies included in the conference's curriculum combined with the avoidance of a straight lecture format, this conference will focus on providing practical real-world guidance to all attendees.

Led by Brian Yacker and Lauren Haverlock of YH Advisors, who together possess over 30 years of experience exclusively working with exempt organizations, will offer technical education as well as personal insight and intellectual discussion, designed to educate and stimulate the participants, with a topics that include:

Exempt Organization Legal Update | Non-Charitable Exempt Orgs | State Tax + Registration Issues  
UBIT | Private Inurement | Self Dealing | Lobbying + Political Activities | Governance Public Support  
Special Events + Gaming | Comprehensive Case Studies

## EO 101

### The Exempt Org Universe

- 8:00 - 8:30 Hosted Continental Breakfast
- 8:30 - 10:15 Session 1 | 1
- **Current EO Update**  
*Hear the latest from the IRS and the various state and local jurisdictions as it affects the exempt organization universe, including a summary of recent EO media stories/blogs/articles.*
  - **Exploring the Exempt Org Universe**  
*Explore the exempt organization universe with a focus on not only charities, but entities such as, social welfare entities, labor unions, business leagues, veteran organizations, and title holding organizations.*
- 10:30 - 12:15 Session 1 | 2
- **Benefits of Tax Exemption**  
*Why form an exempt organization? Learn about the most compelling benefits of operating an exempt organization.*
  - **Transparency**  
*Tax exemption comes with a cost: the enhanced oversight and attention focused on exempt organizations, including a host of documents which exempts must make available for public disclosure.*
  - **State + Local Issues**  
*Investigate how state and local jurisdictions regulate and tax exempt orgs, with a focus upon sales, property and unrelated business income reporting from a state and local perspective.*
- 12:15 - 1:15 Hosted Lunch
- 1:15 - 3:00 Session 1 | 3
- **State Charitable Solicitation Registrations Requirements**  
*Approximately 40 different states require charities to register in their particular states if such charities are soliciting donations from residents of their state. Receive practical guidance regarding how to be in compliance with the laws of 40 different states.*
  - **Unrelated Business Income**  
*Learn about the unrelated business income tax imposed on all different types of exempt organizations, with a particular focus on practical aspects, including an analysis of the UBI exceptions/exclusions, a discussion regarding expense allocations and the relaying of what the IRS looks at when conducting an audit of unrelated business activities.*
- 3:15 - 5:00 Session 1 | 4
- **Private Inurement + Private Benefit**  
*Learn the difference between private inurement and private benefit and focus upon the most prevalent types of private inurement / private benefit, including the conducting of insider / related party transactions and the payment of compensation to insiders of the exempt organization.*
  - **Lobbying + Political Activities**  
*Explore the fine line between conducting permitted and prohibited political activities. Learn about what types of expenditures constitute lobbying expenditures and how much lobbying a particular exempt organization can undertake on an annual basis.*
- 5:00 - 6:00 Session 1 | 5
- **Ask the Experts**  
*Bonus section dedicated to YOUR questions on topics within the exempt org tax and legal realm.*

## EO 201

### Comprehensive Case Studies

7:30 - 8:15 Hosted Continental Breakfast

8:15 - 8:45 Session 2 | 1

- **General EO Return Topics**

*Discuss important exempt organization information tax return filing topics, such as not disclosure "private" information, considering when to amend returns, filing complete information returns and mitigating "red flags" on all filings.*

8:45 - 12:15 Session 2 | 2

- **Form 990 Case Study**

*Utilizing a fully-prepared Form 990 provided in the course materials, the following essential Form 990 topics will be explored and analyzed in detail:*

- *Governance + Information Reporting*
- *Compensation*
- *Fundraising Events [Including Auctions +Gaming]*
- *Program Service Accomplishments*
- *Allocation of Functional Expenses*
- *Public Support*
- *Cash + Non-Cash Contributions*
- *Lobbying + Political Activities*
- *Foreign Activities [Including Grants + Investments]*
- *Grantmaking Activities*
- *Related Entities Reporting*

12:15 - 1:15 Hosted Lunch

1:15 - 4:45 Session 2 | 3

- **Form 990-PF Case Study**

*Utilizing a fully-prepared Form 990-PF provided in the course materials, the following essential Form 990-PF topics will be explored and analyzed in detail:*

- *Net Investment Income Calculations*
- *Tax Rate Planning*
- *Private Operating Foundations*
- *Qualifying Distributions*
- *Minimum Distribution Requirements*
- *Self Dealing*
- *Excess Business Holdings + Jeopardizing Investments*
- *Taxable Expenditures*
- *Private Foundations Traps + Pitfalls*

## Registration Form

YH Advisors Exempt Organization University  
San Francisco, California | October 17 - 18, 2013

- \$899 Early Bird Registration (Before August 30, 2013)
- \$999 Regular Registration (On or after August 30, 2013)
- \$799 Nonprofit Organization Registration \*
- \$799 Group Registration (Groups of 3 or more \*\*)

Group Name \_\_\_\_\_

### Two Ways to Register:

- 1. Online** at:  
yhadvisors.com/yheou/registration  
(registration completed via PayPal)
- 2. Mail** this form for each attendee with a check payable to YH Advisors to our address below. One check can be submitted for multiple registrations. Please complete a separate registration form for each person attending.

Check Number \_\_\_\_\_

Check Amount \_\_\_\_\_

Name \_\_\_\_\_ Email Address \_\_\_\_\_

Firm / Organization \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

### Course Materials:

As part of YH Advisors' continuing efforts to go green and maintain a paperless office, all course materials will be provided to you via e-mail prior to the program. No course books will be provided for this conference. Additionally, there will not be a printer available onsite for printing. That being said, we encourage you to download the course materials and preprint any materials you would like to reference during the program. Please consider the environment before printing your materials.

\* Nonprofit Organization rate applicable for attendees from a qualified exempt organizations. Must be employed by exempt organization in a full or part time position. For questions or to see if you qualify for the rate, please email lhaverlock@yhadvisors.com.

\*\* Group registration is only for groups of 3 or more attending from the same firm or company. Please provide a uniform group name and single payment for all registrants.

## Policies

### Hotel Reservations

The conference will be held in the Financial District / Union Square area of San Francisco, close to BART transit routes and with easy access from both the San Francisco and Oakland Airports. Hotel reservations and reduced rates may be available upon request, on a first-come, first-serve basis. Please email [info@yhadvisors.com](mailto:info@yhadvisors.com) to inquire about hotel recommendations or blocks.

### Registration

Registration and any applicable discount rate is subject to approval by YH Advisors, Inc. Within seven business days after completion of the registration and the processing of payments, YH Advisors will supply a receipt and an email confirmation regarding attendance. If you do not receive either emails, please contact YH Advisors at [info@yhadvisors.com](mailto:info@yhadvisors.com) or 310-982-2804.

### Cancellations/Substitutions

Please send your cancellation notice via fax to (323) 320-4366 or email [info@yhadvisors.com](mailto:info@yhadvisors.com) by 5:00 PM PDT on Tuesday, October 1, 2013 for a refund (less \$100 administrative fee). All cancellations must be made in writing. Substitutions are accepted at any time prior to the start of the program. For any questions regarding our refund policy, please contact Lauren Haverlock at 310-982-2804 or [lhaverlock@yhadvisors.com](mailto:lhaverlock@yhadvisors.com).

### Special Needs

In accordance with the Americans with Disabilities Act, please let us know of any special needs / dietary restrictions which you may have.

### Program Cancellation Policy

In cases where YH Advisors must cancel a course, each registered participant will be notified at least 24 hours prior to the class via email. A full refund or credit toward a future class will be provided. For any questions regarding refunds or cancellations, please contact Lauren Haverlock at 310-982-2804 or [lhaverlock@yhadvisors.com](mailto:lhaverlock@yhadvisors.com).

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### Satisfaction Guarantee

We are confident that you will leave this conference with more than enough ideas and insights to make your time and monetary investment payoff. However, if you feel you have not received your money's worth by the end of the program, please contact a member of our registration team before leaving the conference. We promise that all refund requests will be carefully reviewed and analyzed.

### Complaint Resolution

All complaints will be carefully reviewed and responded to for prompt resolution. For any questions or complaints, please contact Lauren Haverlock at 310-982-2804 or [lhaverlock@yhadvisors.com](mailto:lhaverlock@yhadvisors.com).

### Continuing Education Credits

YH Advisors is registered with the National Association of State Boards of Accountancy ("NASBA") as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org).

Attorney attendees seeking CLE should check with their particular state's licensing authority regarding the obtaining of credit for attending the YH Exempt Org University.

