FIRST CLASS MAIL POSTAGE AND FEES P A I D IRS PERMIT NO. G-48

# **EXEMPT ORGANIZATIONS**

Exempt Organizations (EO) offers specialized assistance to charitable, religious, and educational organizations, civic associations, labor organizations, business leagues, social clubs, fraternal organizations, and private foundations. EO's programs help these customers understand and comply with the tax laws and regulations governing exempt organizations. Please use the following EO services to get direct assistance:

# **EO Customer Account Services** (877) 829-5500

Monday - Friday, 8:00 a.m. - 6:30 p.m. EST

Call toll-free with questions on issues such as the status of your application for exemption, the effective date of your exemption, tax rules for your organization, your organization's filing requirements, and other account-related issues.

# EO Web site www.irs.gov/eo

Access this site for technical guidance articles, a calendar of EO education events, news releases, forms and filing information for exempt organization representatives.

EO Mailing Address
Internal Revenue Service
TE/GE Customer Account Services
P.O. Box 2508
Cincinnati, OH 45201

Send us your inquiries.

TE/GE Division
1111 Constitution Ave, NW
Washington, D.C. 20224
OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$300,00

ONEDATOR

INTERNAL REVENUE SERVICE
TAX EXEMPT AND GOVERNMENT
ENTITIES (TE/GE)

# EXEMPT ORGANIZATIONS

ONE-DAY
WORKSHOP
FOR SMALL AND
MID-SIZED
TAX-EXEMPT
ORGANIZATIONS

Chicago, IL Metro Area

May 18, 2004 or

May 19, 2004 or

May 20, 2004



#### **ONE-DAY WORKSHOP**

The Tax Exempt and Government Entities Division of the Internal Revenue Service invites you to a one-day workshop for small and midsized 501(c)(3) organizations.

Location: Chicago, IL Metro Area

Date: Tuesday, May 18, 2004 or

Wednesday, May 19, 2004 or

Thursday, May 20, 2004

Time: 9:00 a.m. to 4:00 p.m.

Cost: \$25 per person, non-refundable

For other dates and locations, visit www.irs.gov/eo

The workshop, presented by experienced Exempt Organizations Specialists, will explain what 501(c)(3) organizations must do to keep their tax-exempt status and comply with tax obligations. This introductory workshop is designed for administrators or volunteers who are responsible for the organization's tax compliance.

The workshop will be limited to 150 participants each day and will be filled first-come, first-served.

#### WORKSHOP TOPICS

## **Tax-Exempt Status**

Benefits and responsibilities of tax-exempt status under 501(c)(3). Actions that may jeopardize tax-exempt status of an organization.

#### **Unrelated Business Income**

The definition of unrelated business income, common examples, common exceptions, and filing requirements. Includes a discussion of charitable gaming.

# **Employment Issues**

Classification of workers and filing requirements for employees and independent contractors.

#### Form 990

An explanation of the Form 990, tips on recordkeeping, and tips on completing the Form 990. Includes a discussion of the IRS audit process.

## **Required Disclosures**

Overview of disclosures tax-exempt organizations are required to make. Includes a discussion on substantiation of charitable contributions.

This workshop does not cover how to apply for tax exempt status or compliance requirements for non 501(c)(3) organizations. For additional information on these topics, please contact IRS Customer Account Services.

### **REGISTRATION INFORMATION**

On-Line: At www.sylvestermanagement.com/irs

By FAX: Complete this form and fax it to (888) 826-1076.

By Mail: Complete this form and mail it with payment to:

Sylvester Management Corp./IRS

P.O. Box 986

Irmo, SC 29063-0986

**Cost:** \$25 per person, **non-refundable**.

If paying by check, make payable to Sylvester Management Corporation. Registration and payment by mail must be received at least two weeks prior to your requested workshop.

Name:	
Organization:	
Mailing Address:	
City, St., Zip:	
E-mail Address:	
Daytime Phone:	
Workshop Date (first choice):	
Workshop Date (second choice): _	
Credit Card Type:	
Number:	Exp.

Confirmation of registration and details on the workshop will be sent by email, or by mail if no email is provided. A confirmation will not be sent until payment is received.

**Questions:** Call (800) 826-1076.