

Form 990: Moving Beyond the Basics

Once you have learned the basics of completing the Form 990, learn about more advanced issues relating to the Form, as well as identifying and solving solutions to increasingly complex nonprofit tax issues. Learn how the latest issues and tax law changes will affect your nonprofit clients. Get the latest on avoiding unrelated business income, intermediate sanctions, excess benefit rules, use of for-profit subsidiaries and joint ventures, compliance and lobbying.

OBJECTIVES

Upon completion of this course, participants will be able to:

- Deal with more complex reporting issues in completing Form 990
- Identify, develop and implement practical solutions to increasingly complex nonprofit tax issues
- Advise your nonprofit clients on tax issues facing them
- Tackle the new rules on intermediate sanctions, excess benefit transactions and unrelated business income

HIGHLIGHTS

- Complex issues involving the reporting by nonprofit organizations on Form 990
- New developments in unrelated business income issues
- The latest tax law changes affecting nonprofits
- Use of multiple structures within nonprofits
- Excess benefit transactions
- Alternative investments
- Private foundations

WHO WILL BENEFIT

- CPA firm tax managers and partners
- Accountants employed by tax-exempt organizations

YB**Level**

Advanced

CPE Credit Hours

8

(Accepted for CMA and CFM continuing education credit)

NASBA Field of Study

8-Taxes

Prerequisite

Basic knowledge of nonprofit taxation or completion of the AICPA course *Form 990: AICPA's Answer to Unlocking the Tax Complexities*

Updated Content Available

5/15/12

Course Acronym

AF990

(For self-study ordering information and recommended credit, visit cpa2biz.com/cpe)