

Webinar on

Private Foundation Issues And Form 990-PF

Learning Objectives

Recognize additional reporting requirements for foreign grant expenses and grants to other U.S. private foundations.

Clarify how organizations qualify for the one-percent rate of the Section 4940 excise tax on investment income.

How to recognize transactions where excise tax rules are applicable to private foundations.

Identify differences between grant making and private operating foundations.

Determine the average fair market value calculation for cash and securities.

Areas Covered

Alternatives for proper reporting of contributions and sales of appreciated stock under various accounting methods

Private foundation tax reporting and challenges to the Form 990-PF

Purpose and layout of Form 990-PF

Calculating the reduced excise tax rate on net investment income

-
- Grants to non-public charities and the additional reporting requirements*
- What does and does not count as a qualifying distribution*
- Reporting direct charitable expenditures*
- What is and is not a deductible net investment expense*
- Tips for Board review of the Form 990-PF*
-



This webinar, provides an overview of the Form 990-PF and basic information regarding excise taxes, potential penalties and their implications for the completion of Form 990-PF.

PRESENTED BY:

Tracy Paglia, CPA, is a tax partner with Moss Adams LLP. She has over 21 years of public accounting experience identifying and meeting the tax and consulting needs of Not-for-Profit and exempt Healthcare clients, their for-profit affiliates and donors. Tracy is a highly-rated national speaker on tax exempt issues.

On-Demand Webinar

Duration : 60 Minutes

Price: \$200

Webinar Description

Private foundations have many complex rules and potential traps for those managers and preparers unaware of the rules. This session provides an overview of the Form 990-PF and basic information regarding excise taxes, potential penalties and their implications for the completion of Form 990-PF. Learn the differences between non-operating (grant making foundations) and operating foundations and planning suggestions for maximizing donor deductions. Receive an overview of the expenditure responsibility requirements for foreign grants and grants to domestic private foundations and the income distribution calculation.

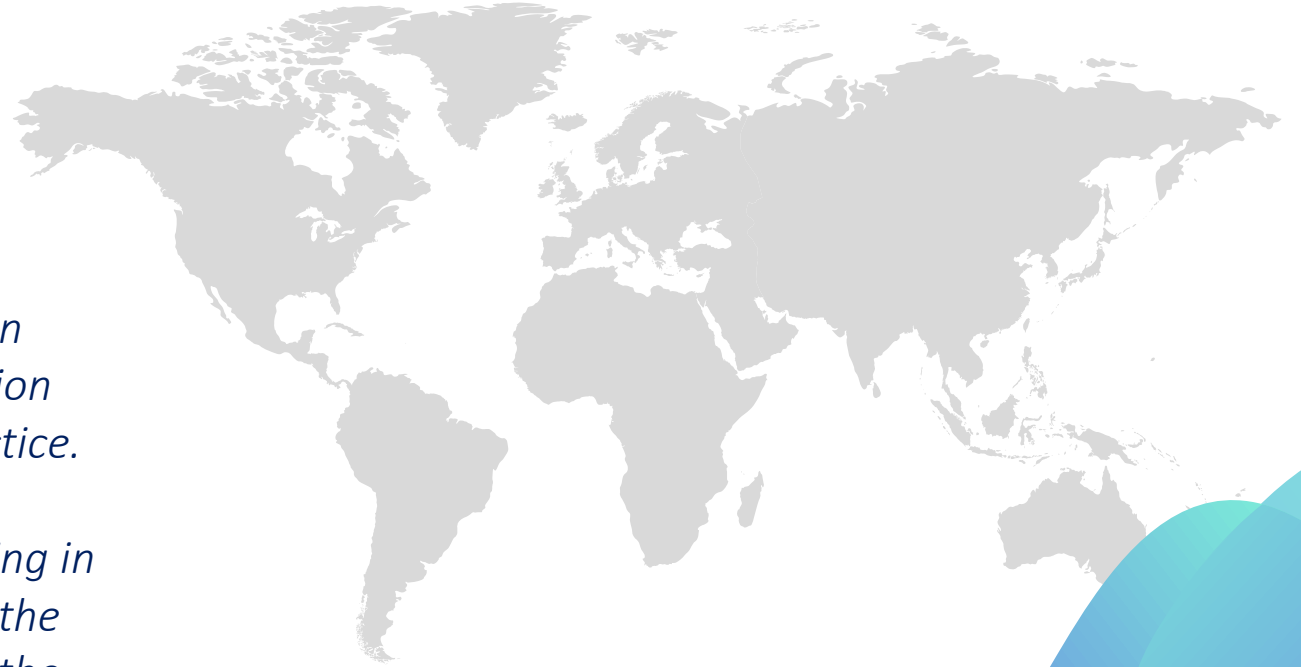


Who Should Attend ?

Staff or seniors in public practice who are new to nonprofit issues and will be involved with nonprofit clients and preparing returns.

Managers, senior managers, directors or partners in public practice who are exposed to private foundation planning as part of their individual or business practice.

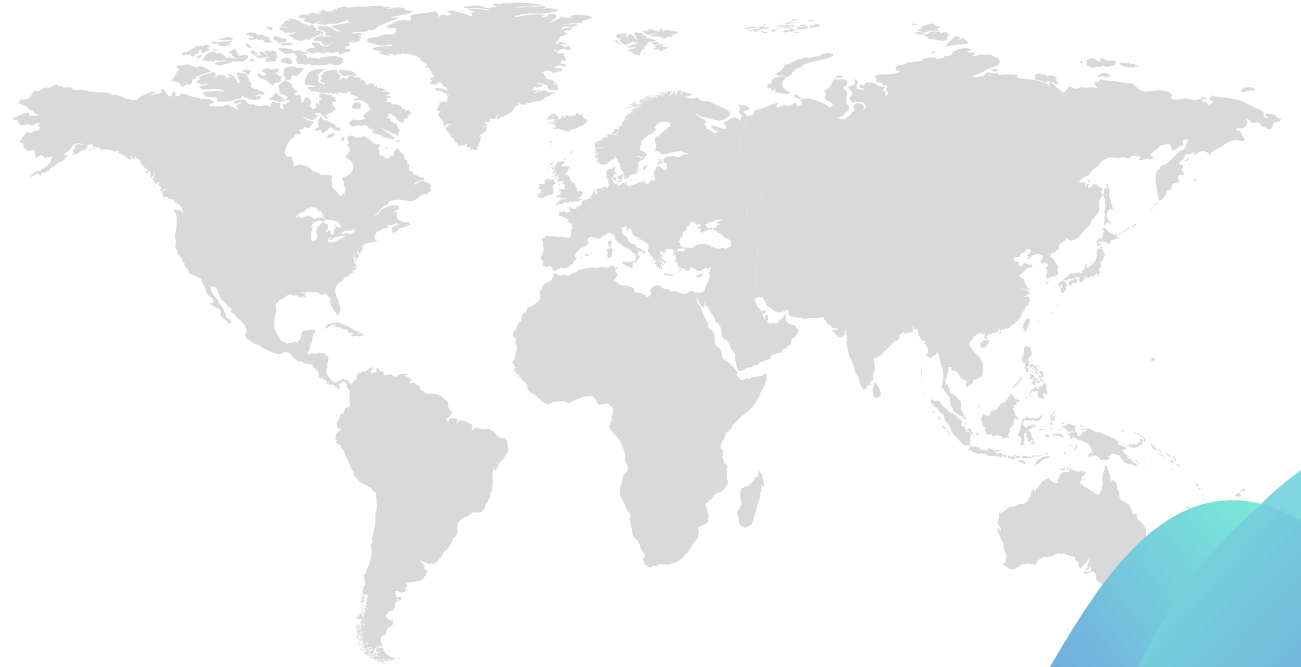
Controllers, Accounting or Finance Managers working in foundations who are responsible for completion of the annual filings or answering questions raised about the filings.



Why Should Attend ?

This helpful webinar offers a practical examination of the latest federal tax developments, compliance issues, and planning opportunities to help private foundations navigate today's compliance challenges.

This webinar will review of the Form 990-PF, discuss common transactions, pitfalls to watch for, and little understood reporting complexities.



To register please visit:

www.grceducators.com
support@grceducators.com
740 870 0321