

 IntelliConnect™

Nonprofit Organizations Library

Make the right decisions with comprehensive, practical guidance for nonprofit tax return preparation and planning.

Primary Sources • Checklists • Interactive Charts • Productivity Tools • News and Trends

Nonprofit Organizations Library is the only resource available that brings together all of the in-depth tax return preparation and tax planning tips and tools you need to effectively advise your nonprofit clients. All content within Nonprofit Organizations Library is integrated, so you can move easily between research content, analysis and primary source documents.

THREE COMPREHENSIVE MODULES TO CHOOSE FROM

- **Tax Compliance** — line-by-line guidance that simplifies the complex process of completing Form 990, with additional guidance for completing Forms 1023 and 1024
- **Tax Planning** — in-depth, comprehensive planning information for structuring and advising organizations in the nonprofit sector
- **Accounting and Audit** — guidance on auditing and risk management issues

CURRENT NEWS AND TRENDS

- *Tax Tracker News*™ — customized daily news service delivered to you via email or your own personalized news web page
- *Tax-Exempt Advisor* — monthly newsletter covering new developments, pending and enacted legislation in the nonprofit arena, and insights authored by recognized experts in the field

PRACTICE AIDS

- *Interactive Charts* — help you quickly drill down to state and federal explanations, laws and regulations
 - State regulation of charitable solicitations, forms needed and filing rules
 - Exemptions from state property, sales and use, and income taxes
 - State treatment of unrelated business taxable income
 - State rules and taxes on the prohibition against private inurement
 - State private foundation rules
 - Required state tax returns
 - Exempt organization reference chart

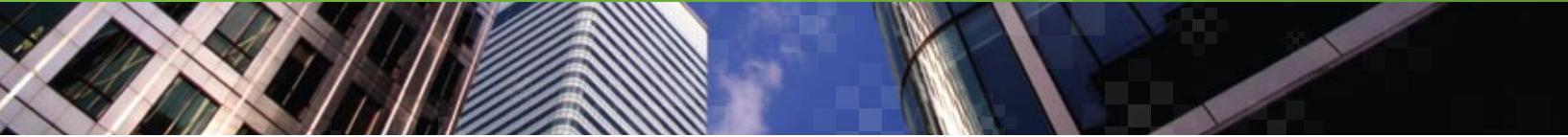
- *Checklists* — contain links and cites to laws, regulations, CCH explanations and annotations
 - Client questions for nonprofit incorporation
 - Examples of charitable contributions
 - Excess benefit transactions, rebuttable presumption of reasonableness (compensation and property)
 - Form 1023 — Getting Started
 - Completing Form 1023
 - Completing Form 1024
 - And more
- Nonprofit Client Letters

PRIMARY SOURCE DOCUMENTS

- Internal Revenue Code and Regulations
- Cases and Rulings
- Internal Revenue Manual
- Exempt Organizations IRS Technical Instruction Program
- IRS Publications
- Form Instructions

PRODUCTIVITY TOOLS

- *CCH@Hand*™ — looks up tax answers, checks citations and copies research information into your emails and Microsoft® Office documents
- *Tax Thesaurus* — finds all relevant documents without the need to enter all possible tax terms



TAX COMPLIANCE FOR NONPROFITS MODULE

Simplifies your workday with line-by-line instructions for completing forms, helpful advice, charts and practice aids.

- *Practical Guide to Form 990*, by Clark Nuber, an award-winning CPA and consulting firm — line-by-line guidance for preparing the annual federal Form 990 and 990-EZ; updated with guidance on the re-designed Form 990
 - **NEW!** 990 Client Organizer
 - Preparation and planning tips, examples and cautions
 - Checklists, sample policies, and more
- *Forming the Exempt Organization — Form 1023 Preparation*, by Marshall A. Glick — expert guidance for forming a nonprofit organization
 - Explains common types of nonprofit organizations
 - Sample forms, letters, organization documents, schedules, other practice tools, and more
- *Tax Compliance for Tax-Exempt Organizations*, by Steven D. Simpson — detailed analysis of the latest federal tax laws affecting tax-exempt organizations
 - Tax treatment of donors
 - Expert guidance on tax compliance issues
 - Tips for preparing IRS tax forms
 - And more
- *perform plus III™* — the most extensive collection of interactive exempt-related forms in the industry

TAX PLANNING FOR NONPROFITS MODULE

Provides all the planning information you need for structuring and advising organizations in the nonprofit sector.

- Exempt Organizations Reporter — insightful explanations, comments, cautions, planning tips, practical analysis, examples, and annotations, as well as monthly updates on legislative and regulatory changes, rulings, cases and more
- Full-text federal source material, including the Internal Revenue Code and Regulations, IRS guidance and rulings, Cases and IRS technical instruction programs
- State material for all 50 states and the District of Columbia dealing with incorporation, registration and reporting by nonprofit organizations

- *Multistate Guide to Regulation and Taxation of Nonprofits*, by Steven D. Simpson — comparative coverage of state regulation of solicitation and fundraising, and state taxation of nonprofits
- *Family Foundation Handbook*, by Jerry J. McCoy and Kathryn W. Miree — comprehensive coverage of the legal, tax and business aspects of forming and operating a family foundation
- *Tax-Exempt Advisor* — monthly newsletter reviewing new developments and trends in the nonprofit arena
- *Practitioners Analysis* — experience-based explanations of tax rules impacting nonprofit organizations
- *Internal Revenue Manual* — the IRS' view of exempt-related matters, including the *Exempt Organizations Determinations Manual*, the *Private Foundations Manual* and the *Exempt Organizations Tax Manual*
- *Portable Planned Giving Manual*, by Conrad Teitell — explains tax rules for outright and deferred giving
- Exempt Organizations IRS Technical Instruction Programs — direct access to publications that help IRS exempt organization specialists learn examination techniques and provide analysis of areas in which the IRS focused its compliance efforts
- *perform plus III™* — the most extensive collection of interactive exempt-related forms in the industry

ACCOUNTING AND AUDIT FOR NONPROFITS MODULE

Offers the planning, auditing and risk management tools that help you deal with all aspects of your practice.

- Authoritative content
- Expert insights
- Comprehensive guidance
- *Not-For-Profit Reporting* — superior analysis and explanation of nonprofit accounting, external financial reporting and regulatory reporting
- *GAAP Guide: Volume I & II* — explanations and in-depth analysis of accounting principles that provide a smooth transition between the existing GAAP hierarchy and the new FASB Accounting Standards Codification™
- *Not-for-Profit Organization Audits (with Single Audits)* — covers everything needed to perform audits of financial statements in accordance with Government Auditing Standards, and single audits in accordance with OMB Circular A-133

To learn more about Nonprofit Organizations Library, please contact your CCH Account Representative at 1-888-CCH-REPS (1-888-224-7377) or visit CCHGroup.com



4025 W. Peterson Avenue
Chicago, IL 60646-6085
1-888-CCH-REPS
CCHGroup.com