**Course Title**

Churches and Ministries: Understanding Tax Issues and IRS Enforcement Guidelines

**Course Description**

Churches and ministries / religious organizations are different in the eyes of the Internal Revenue Service. There are differences in the formation of the organization, annual reporting, and IRS examination techniques. This class provides in-depth coverage of a myriad of issues that distinguish the types of entities. It also provides guidance regarding the required and permissible actions of all of the entities.

The following topics are discussed in detail.

* Proper procedures for forming a church, ministry, or other religious organization
* Cost saving benefits of obtaining a group ruling
* Guidelines for establishing an organization with programs in a foreign country
* Analysis of proper preparation techniques for the challenging IRS application for tax-exempt status
* The 14 factor the test IRS uses to determine whether or not an organization is a church
* Permissible and non-permissible political activities including lobbying and partisan politics
* Impact of excess benefit transactions and the resulting large penalties
* Unrelated business income – taxable and nontaxable income situations
* Ministers – tax elections and parsonage allowances
* IRS examinations of churches

**Learning Objectives**

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

* Recognize the differences between a church and other types of religious organizations
* Avoid unrelated business income tax or excess benefit transactions
* Grow an effective new religious organization through effective organization development and tax planning
* Maintain compliance with ongoing reporting of nonprofit activities