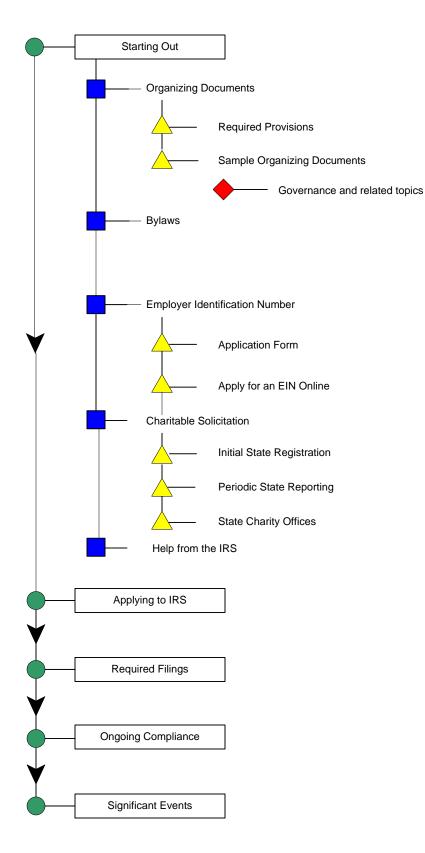
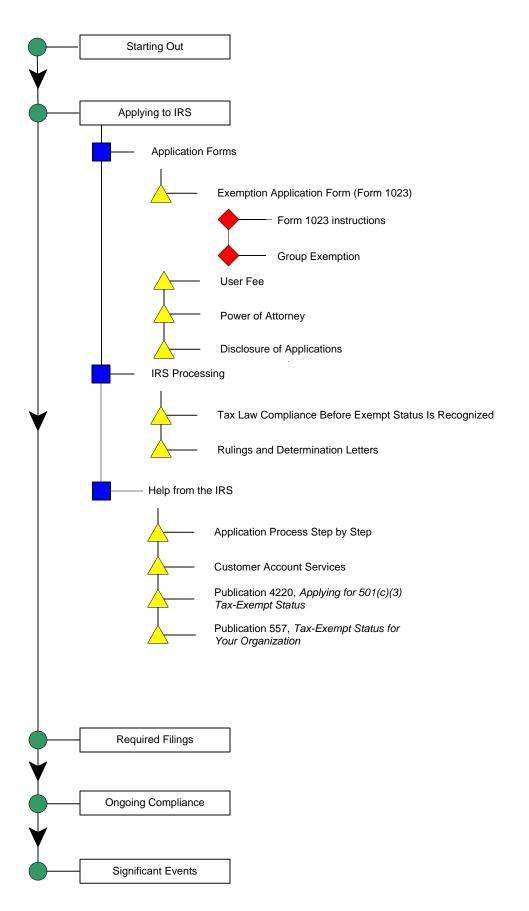
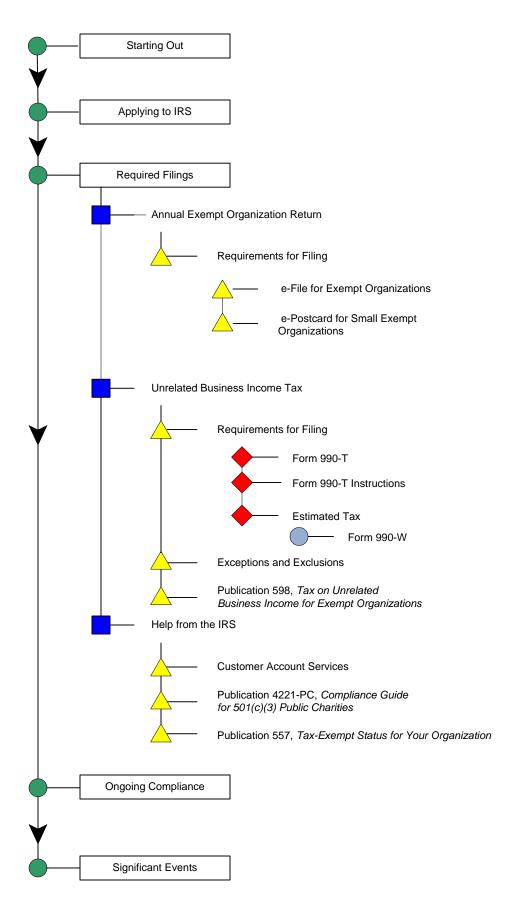
Life Cycle of a Public Charity







	- Starting Out	
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• <u> </u>	Applying to IRS	
▼		
—	- Required Filings	
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—	Ongoing Compliance	
	Jeopardizing E	Exemption
	<u> </u>	Inurement/Private Benefit
		Intermediate Sanctions
		Lobbying/Political Activity
		Not Filing Required Annual Return or Notice
	Employment Taxes	
		Requirement to Pay
		Exceptions and Exclusions
		Worker Classification
		Employment Tax Forms
		Employment Tax Publications
	Substantiation	and Disclosure
ľ		Charitable Contributions
		Charitable Contributions Substantiation and Disclosure Requirements (Publication 1771)
		Written Acknowledgements
		Quid Pro Quo Contributions
		Charity Auctions
		Noncash Contributions
		Donor (Form 8283)
		Charity (Form 8282)
		Publication 561, Determining the Value of Donated Property
	Public Disclos	ure Requirements
	Retirement Pla	an Compliance
	Help From the	IRS
		Customer Account Services
	<u> </u>	Compliance Guide (Publication 4221-PC)
		Tax-Exempt Status for Your Organization (Publication 557)
	Significant Events	
Updated: March 22	2 , 2013	

