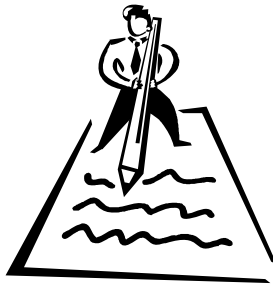


MINISTRY MANAGEMENT SEMINARS

presents

YEAR END REPORTING TO THE IRS AND WASHINGTON STATE

***(HOW TO COMPLETE W-2s, 1099-MISC,
CHARITABLE CONTRIBUTION RECEIPTS, AND MORE)***



Presented by Rick Battershell, CPA

*This material is applicable to treasurers, bookkeepers,
and business administrators.*

Thursday, January 15, 2015

9:00 a.m. to 12:45 p.m.
(Check-in begins at 8:30)

**We will meet at:
Northwest Church
Lower Level, Room L-1
34800 21st Ave. SW
Federal Way, Washington**

(If you can't attend, a recorded video option is offered—more details inside.)

(PLEASE NOTE: Our goal is to educate and equip, not to sell additional services.)

This seminar qualifies CPAs for 4 hours CPE credit (basic level, no prerequisites). For CPE Credit: Add \$25

This seminar will provide a detailed step-by-step discussion for bookkeepers, treasurers, and/or business administrators to help you complete the IRS tax forms required to comply with ***the latest tax rules unique to churches and nonprofit organizations*** including:

REPORTING COMMONLY MISSED

- Form 990-T for reporting rental income, advertising, and other unrelated business income
- Washington State sales and B&O tax reporting for retreats, tape/CD sales, weddings, required payment of use tax on out-of-state purchases, etc.
- Payments to foreigners providing services in the United States
- Washington rules for reporting outstanding checks

W-2 PREPARATION

- Unique rules for completing a minister's W-2
- For all employees--detailed discussion of what is taxable and nontaxable including health savings accounts, medical expense reimbursements, cell phones, auto allowances, and other compensation

NEW HEALTH CARE LAW – TAX ISSUES

FILING FORM 1099-MISC

- When does a church file a Form 1099?
- Examples of services to be reported and exceptions from reporting
- How to report rents and nonemployee compensation paid

CHARITABLE CONTRIBUTIONS

- Requirements for receipting cash, noncash, and vehicle contributions
- When designated contributions are deductible (including missionaries, special appeals to pay medical bills, and more)
- Substantiating out-of-pocket expenses for unreimbursed charitable travel
- When "suggested donations" are not deductible as a charitable contribution

QUESTION AND ANSWER TIME WILL ALSO BE INCLUDED DURING THE SEMINAR.

QUESTIONS WILL BE ANSWERED AS TIME PERMITS.

OUR SPEAKER

Rick Battershell has a Master's Degree in Taxation and has specialized in the accounting and taxation of churches, nonprofit organizations, and ministers for over 25 years. Serving churches and nonprofit organizations comprises over 80% of Rick's CPA practice. He is a regular speaker for the Northwest chapter of the "Church Network (formerly National Association of Church Business Administration). He has also been involved for several years in the Washington State Society of CPAs Not-for-Profit Committee.

Questions? Call Darcy at (253) 839-1620 or (877) 634-0281 between 11 a.m. and 2:30 p.m.

Or contact us by e-mail at darcy@BattershellNichols.com or fax (253) 839-3344.

See our website at www.MinistryManagementSeminars.org for more information about this and future seminars.

COMMENTS FROM THOSE ATTENDING PREVIOUS SEMINARS

"I became aware of things that I didn't know I needed to be aware of." "Great practical information and lots of it in a short amount of time." "I learned many things and even had a few things I do confirmed."

"Very good presentation--easy to follow--excellent information."

"Just what we needed! Answered a lot of questions we've been puzzling over."

EARLY REGISTRATION DEADLINE AND FEES

SEMINAR DATE AND TIME	LOCATION	EARLY REGISTRATION DEADLINE (postmarked on or before this date)	REGISTRATION FEE BEFORE AFTER DEADLINE	
Thursday, Jan. 15, 2015 9:00 am to 12:45 pm (Check-in begins at 8:30)	Northwest Church Lower Level, Room L-1 34800 21 st Ave. SW Federal Way, Washington PLEASE NOTE -- We may not be able to control the room temperature so please bring a coat or jacket in case the room is cool.	Wednesday, January 7, 2015	BEFORE DEADLINE \$80 for first person from your church \$55 each additional person	AFTER DEADLINE \$95 for first person from your church \$70 each additional person
At Your Convenience Recorded Option	This seminar will be video recorded and the DVD available for purchase. A seminar outline will also be included with your purchase.	None	\$80	\$95

CONFIRMATIONS AND REFUNDS

If you would like to receive **confirmation** of your registration, please make a note on your registration including e-mail address (if you use one). **Full refunds** will not be made unless cancellation is received at least **7 business days** prior to presentation date. **No-shows** will receive the recorded seminar and materials.

DIRECTIONS TO NORTHWEST CHURCH, 34800 21ST AVE SW, FEDERAL WAY

- From I-5, merge onto S 348TH ST / WA-18 W via EXIT 142B toward WA-161 S / PUYALLUP
- Follow S. 348th for a few miles (becomes SW Campus Drive and then 336th)
- Turn left at the light onto 21st Ave SW •Turn left at the light onto 348th. The church parking lot is immediately on the right.

-----cut here or photocopy-----

Ministry Management Seminars (MMS) intends to record the seminar and make recordings available for purchase. By registering for or attending the seminar, you give MMS the right and permission to use your name, voice, photograph, and likeness for any purpose and in any manner MMS deems appropriate.

REGISTRATION INFORMATION

REGISTRATION FEE

Church name _____

Church address _____

City, Zip _____

Name(s) of those attending	(Optional)
	Position held

1 _____ | _____

2 _____ | _____

3 _____ | _____

E-mail (and/or phone #) of person to contact if there are any questions _____

First person @ \$80 (\$95 if late) \$ _____

Additional registrations
 _____ @ \$55 ea (\$70 ea if late) \$ _____

Optional CPE credit (\$25-Please note who will need this certificate) \$ _____

Recorded Option \$80(\$95 if late) \$ _____

Total enclosed \$ _____

Send your registration and check made payable to:

MINISTRY MANAGEMENT SEMINARS
 33507 9TH AVE S, STE. C-1
 FEDERAL WAY, WA 98003