IRS Guidelines for Good Governance for 501(c)(3) Organizations

Description: Gain a better understanding of the importance of good governance in the quest for improved tax-exempt compliance.

With increasing focus on transparency and accountability in nonprofit governance, many organizations are unsure of what is expected and how to achieve the ever increasing demands and standards set by the IRS and others who regulate or monitor the nonprofit sector.

This topic explains what the IRS, state attorney generals and industry clearinghouse organizations (Guidestar, the Better Business Bureau, Charity Navigator) are expecting and demanding from today's charities - those organizations that are tax-exempt under §501(c)(3) of the Internal Revenue Code. You will learn what the current expectations are, how to bring your organization into compliance with current best practices in nonprofit governance and position your organizations for success.

Learning Objectives

- You will be able to define what governance vs. management is.
- You will be able to describe the IRS's view on good governance.
- You will be able to explain what policies a nonprofit should have in place to comply with ‘best practices.’
- You will be able to recognize where your organization is with respect to ‘best practices’ and what it needs to accomplish to move forward.

Contents:

The IRS and Nonprofit Governance
- IRS Best Practices for Good Governance
- Governance Questions on the Form 990
- Governance Issues on Audit

Current Best Practices in Nonprofit Governance
- Board Composition
- Governance vs. Management
- Board Policies

Other Standard Setters
- State Attorney Generals
- Guidestar
- Charity Navigator
- Better Business Bureau

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