



## Legal Issues of Tax-Exempt Organizations

### **CLE at SEA** **Royal Caribbean Cruise to Bermuda** October 15-20, 2010

This CLE at SEA program provides 6 hours of CLE credit on legal issues of tax-exempt organizations taught in four 90 minute sessions. Your CLE at SEA itinerary:

**Oct 15**            **Depart Baltimore 4p**

**Oct 16**            **At Sea**

**Session 1: 9-10:30a -- Tax-exempt organization basics** -- Overview of the regulation of nonprofit, tax-exempt organizations and the rationale for providing such organizations exemption from taxes, legal organizational and operation requirements tax-exempt organizations, including drafting nonprofit bylaws

**Session 2: 10:45a-12:15p -- Applying for federal tax-exemption** -- Applying for federal tax-exempt status for charities, lobbying groups, trade associations and other types of tax-exempt groups using IRS Form 1023 and 1024.

**Oct 17**            **Arrive Kings Wharf, Bermuda**            **10a**    (docked overnight)

**Oct 18**            **Depart Kings Wharf, Bermuda**            **2p**

**Oct 19**            **At Sea**

**Session 3: 9-10:30a -- Applying for exemption from state taxes** – Applying for exemption from states income, sales and use and other taxes.

**Session 4: 10:45a-12:15p -- Current issues for tax-exempt organizations** -- Overview of key issues impacting tax-exempt organizations including IRS application procedures, IRS special focus areas, and new requirements for nonprofit organizations from the Sarbanes-Oxley Act and IRS

**Oct 20**            **Arrive Baltimore**            **7a**

Taught by Sandra Englund, Pfau Englund Nonprofit Law, this course is appropriate for attorneys who plan to enter the area of nonprofit law. The fourth session on current issue for tax-exempt organizations offers an opportunity for attorneys working with tax-exempt organizations to engage in an interactive discussion about changes in the field. Senior administrators of nonprofit organizations will also find this course helpful.

# Sail the Enchantment of the Seas to Bermuda

Royal Caribbean's Enchantment of the Seas features a trampoline, two swimming pools (one with a sliding glass roof), six whirlpools, a full casino, spa services, nightly Las Vegas shows, 24-hour dining and one of the best children's shipboard programs. It's a truly wonderful cruising experience!

## BERMUDA

"Bermuda presents a kaleidoscope of pink beaches, blue-green ocean and patchwork isles. The mainland is a graceful chain of seven islands joined by roads and bridges: the colony comprises more than 150 isles. A closer view reveals well-ordered homes with white roofs and a profusion of flowers – Easter lilies, amaryllis, oleander, gladioli, hibiscus and poinsettias. Because Bermuda is a coral island, limestone from the coral, is everywhere and gives Bermuda its beautiful beaches." Snorkeling is an incredible experience here. A friendly destination, be sure to stroll the streets, peeking into shops for English woolens, French perfumes, German cameras, Swiss watches, Swedish crystal and Italian leather that can be purchased at great savings. For those with a spirit of adventure, rent a moped for an excursion around the island...just be sure to ride on the left hand side of the road!

## PRICING

**CLE course:** \$95 course fee full 4-session, 6 CLE credit course. Register and pay for the course online at [www.nonprofitlaw.com](http://www.nonprofitlaw.com). (You may attend one or more sessions; no partial course fee.) *Spouses and guests may cruise without taking the CLE course.*

**Cruise registration** is made directly through Cruise 411 by faxing or emailing the registration form, or by phone to Jen Williams of Cruise 411 at: **(800) 811-3875**.

*Per person group prices include the five night cruise with 24-hour dining, entertainment & most activities on board ship, port charges & taxes. **Each cabin will receive a \$100.00 shipboard credit that can be used for virtually anything on board ship!** (minimum of 8 cabins sailing). We strongly suggest the purchase of travel protection insurance.*

### Double Occupancy:

\$599.18 Category M, interior cabin, decks 2-4	\$665.18 Category K, interior cabin, decks 4-8
\$592.18 Category H, ocean view, decks 2-3	\$764.18 Category F, ocean view, decks 2-4, 7
\$1,084.18 Category D2, ocean view cabin with private balcony, deck, deck 7	

**Deposit: \$200.00 per cabin due by July 1st.** The balance is payable on or before August 2nd. A \$19.95 per cabin service fee is payable with your deposit. From the time of deposit there is a \$35.00 per person Cruises Only fee.

**Cancellation:** 30-59 days prior to departure there is a \$100.00 per person fee. 29-8 days before the cruise, 50% of cruise fare is withheld. Seven days to the date of sailing, there are no refunds.

**Travel insurance** is highly recommended and costs \$49.00 - \$95.00 per person depending upon the cabin category selected.

## GROUP ORGANIZER

**SANDRA ENGLUND, Pfau Englund Nonprofit Law**  
**703-304-1204 ♦ [spfau@nonprofitlaw.com](mailto:spfau@nonprofitlaw.com)**  
**[www.nonprofitlaw.com](http://www.nonprofitlaw.com)**

# Cruise Registration Form

ONE FORM PER CABIN REQUIRED

Enchantment of the Seas

October 16-21, 2010

Group # 6335083

	TITLE (Mr. Mrs. Ms. Miss. Mstr.)	LEGAL FIRST/LAST NAME	DOB	U.S. CITIZEN	Royal Carib Past Passenger #
1st				N Y	
2nd				N Y	
3rd				N Y	
4th				N Y	

Please provide legal name as indicated on the passport. **Passports are highly recommended to cruise.**

Category M int  Category K int  Category H ocview  Category F ocview  Category D2 balcony

Name: \_\_\_\_\_

Home Address: \_\_\_\_\_

Billing Address (if different from home address):  
\_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Telephone Number: Home: \_\_\_\_\_ Work: \_\_\_\_\_

Cell: \_\_\_\_\_ Email: \_\_\_\_\_ (REQUIRED)

Medical Needs/Special Occasions: \_\_\_\_\_

*Insurance is strongly recommended and can protect against cancellation fees, provide medical coverage during the cruise as well as medical evacuation expenses, reimburse for baggage damage/loss, etc. Cancellation fees cannot be waived for any reason. Request a pamphlet for full details.*

## Payment Options

**Please refer booking as Group Order 6335083**

Please take note of cancellation fees on the flyer

CREDIT CARD:  Master Card  Visa  Discover  American Express

Name on Card: \_\_\_\_\_

Credit Card #: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

\_\_\_\_\_ Amt to charge: \_\_\_\_\_

(Signature of cardholder)

You can fax this form to Jen Williams at 757-233-7830, or e-mail it to [jwilliams@wth.com](mailto:jwilliams@wth.com), or call Jen Williams at Cruise 411: (800)811-3875.