



QUARTERLY NEWSLETTER

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INSIDE FJC

The Tanenbaum Center for Interreligious Understanding (see page 2) will honor bestselling *New York Times* author Reza Aslan and FJC at the 2013 Tanenbaum Awards, May 21 at 6:30 p.m. at The Plaza in New York City. The event is open to the public and tickets can be purchased by calling 212.967.7707,x112 or visit TanenbaumSpecialEvents.org on the web. FJC is receiving the **Philanthropic Bridge-Builder Award** and is the first recipient of this honor.

Joyce Dubensky, CEO of Tanenbaum, stated in a prepared release, "FJC [is] a leader among those who promote smart philanthropy for social change. [W]e're proud to honor them...for their work across the [non-profit] sector."

During its existence, a public charity has numerous interactions with the IRS – from filing an application for recognition of tax-exempt status, to filing the required annual information returns, to making changes in its mission and

purpose. The IRS provides information, explanations, guides, forms and publications on all of these subjects. They are available through the IRS Web site. One can also view a graphic depiction of the life cycle.

A charity's organizing document must limit the organization's purposes to exempt purposes set forth in section 501(c)(3) and must not expressly empower it to engage, other than as an insubstantial part of its activities, in activities that do not further those purposes. This requirement may be met if the purposes stated in the organizing document are limited by reference to section 501(c)(3). In addition, an organization's assets must be permanently dedicated to an exempt purpose. This means that if an organization dissolves, its assets must be distributed for an exempt purpose described in section 501(c)(3), or to the federal government or to a state or local government for a public purpose. To establish that an organization's assets will be permanently dedicated to an exempt purpose, the organizing document should contain a provision insuring their distribution for an exempt purpose if the organization dissolves. Although reliance may be placed upon state law to establish permanent dedication of assets for exempt purposes, an organization's application can be processed by the IRS more rapidly if its organizing document includes a provision ensuring permanent dedication of assets for exempt purposes. For examples of provisions that meet these requirements, see Sample Articles.

If you want to see an in-depth discussion of exemption requirements under section 501(a) of the Code, rather than going through a step-by-step analysis of an organization's eligibility to apply for recognition of exemption from federal income taxation, see Types of Exempt Organizations or IRS Publication 557, Tax Exempt Status For Your Organization. In addition, Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, is designed to help prospective charities apply for tax exemption under the tax law.

Life Cycle of a Public Charity

[Editor note: this is an e-delivered document. We recommend viewing it in your browser for best results.]

As discussed in a recent FJC Newsletter, FJC manages a fiscal sponsorship program (FSP). FSPs enable projects to share a common administrative platform with a larger sponsoring organization, thus increasing efficiency. In addition to legal status, sponsors can provide a wide variety of services that spare projects the necessity of developing these resources themselves, allowing them to focus on programmatic activities.

A fiscal sponsorship is a contractual relationship between an exempt sponsoring organization like FJC and an organization that intends to carry out a charitable purpose.

It allows an organization that does not have tax-exempt status to receive grants, charitable contributions and other tax deductible donations. Fiscal sponsors can also assist nascent projects in developing the necessary organizational capabilities to eventually spin-off as independent non-profits.

Recently, the IRS issued a detailed description, summarized below, of what it takes to become and run an independent non-profit. This description--which stresses the investment of time and resources--helps to explain why the IRS is encouraging fiscal sponsorships. .The full document can be found:[here](#)

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Imagine...a more peaceful world that respects difference.
We are committed to making that vision a reality.

Imagine a peaceful world. Imagine that, in this world, religious difference is never a motivation to harm another person. Tanenbaum imagines that future with you – and we are committed to making it a reality. With Tanenbaum, educators, doctors, employers and leaders learn how to respect religious diversity and use it as a tool for progress. They also learn how to change the way people treat one another.

- Our *Education* team prepares educators to teach respect for religious pluralism and diversity. The result? Kids learn that being different is normal and interesting, not something to be feared.
- Our *Health Care* team trains doctors to respond to their patients' religious needs. The result? Patients get better care because doctors address important practices including diet and fasting, birth and death rituals, and prohibitions against transplants, transfusions or other treatments.
- Our *Workplace* team helps companies counter prejudice at work and welcome all employees to the office, from atheists to people of minority faiths. The result? Happier employees and more profitable workplaces.
- Our *Conflict Resolution* team empowers international and interfaith activists who are motivated by their religion to pursue peace. The result? More effective peace building in conflicts worldwide.

Why is combating religious prejudice such an urgent issue? Since World War II, more than 16 million people have died in identity-based conflicts. In the United States, over half of children ages 8-11 say bullying is a serious problem and two-thirds of adults see religious bias at work. In many states, religion is the leading cause for escalating hate crimes.

And why is Tanenbaum the best organization to combat religious prejudice? We are a secular, non-sectarian nonprofit that promotes mutual respect with practical programs that bridge religious difference. In 2012 alone we trained:

- 900 doctors, nurses and medical professionals.
- 960 human resources professionals at global companies.
- 575 teachers and educators.

We also:

- Reached over 180,000 students.
- Distributed over 100 curricula to schools and educators.
- Provided over 150 health care professionals with our manuals on how to address patients' religious needs.
- Expanded our international *Peacemakers in Action* Network into its 21st country, Sri Lanka.

For more information on combating religious prejudice, please visit Tanenbaum.org.