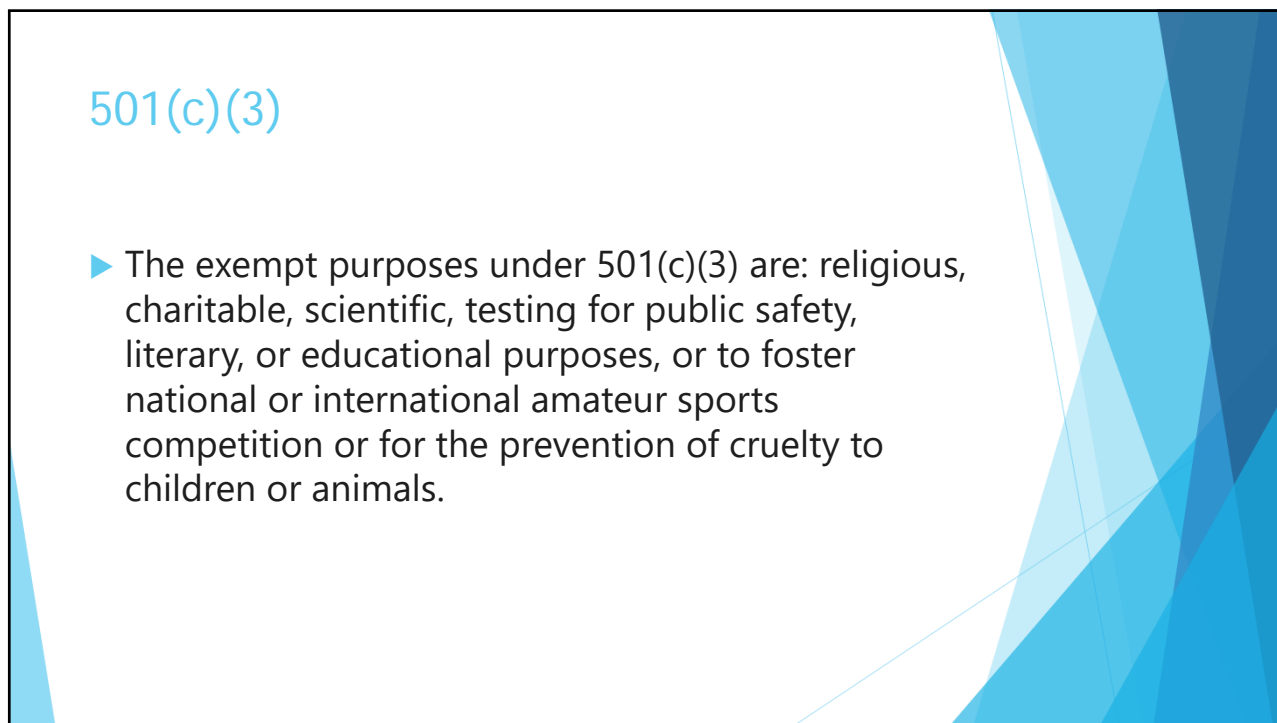
A presentation slide with a blue and dark blue geometric background. The title 'NON-DUES REVENUE' is in large white text, with a white triangle pointing to the right. Below the title, the speaker's name and affiliations are listed in smaller white text.

NON-DUES ▶ REVENUE

Bob Thomas
COO, Michigan Chamber of Commerce
Executive Director, Michigan Chamber Foundation

1

A presentation slide with a white background and a blue geometric pattern on the right side. The title '501(c)(3)' is in blue text. Below it, a list of exempt purposes is provided, each preceded by a blue triangle.

501(c)(3)

- ▶ The exempt purposes under 501(c)(3) are: religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition or for the prevention of cruelty to children or animals.

2

501(c)(6)

- ▶ The exempt purpose for the 501(c)(6) is to promote the common business of its members.

3

Common Foundation Programming

- ▶ Scholarships
- ▶ Research
- ▶ Business-Education Partnerships
- ▶ Training/ Workshops
- ▶ Workforce Development Programs
- ▶ Silent Observer
- ▶ Leadership Programs
- ▶ Awards Recognition
- ▶ Diversity Programs
- ▶ Fundraisers

4

Foundation Fundraising

- Contributions are charitable and deductible minus the receipt of goods or services
- Cannot be used to influence legislation or advocate directly for political purposes
- Must be used consistently with the foundation mission
- Cannot benefit any private shareholder or individual

5

Chamber Dues

- Deductible as ordinary business expense
- Must disclose amount used to influence legislation or advocate directly for political purposes
- Must be used consistently with the chamber mission
- Cannot benefit any private shareholder or individual

6

Unrelated Business Income

- It is a trade or business
- Regular activity
- Not substantially related to furthering the exempt purpose of the organization

7

Common Unrelated Business Activity

- ▶ Rental Property
- ▶ Real Estate
- ▶ Advertising
- ▶ Interest Income
- ▶ Capital Gains
- ▶ Services or sales not used to advance your mission


8

Non-Event Non-Dues Revenue


- ▶ Community Cash/Promotion
- ▶ Fee for Services
- ▶ Back Office Assistance
- ▶ Marketing Consulting
- ▶ Ombudsman Services
- ▶ Economic Development
- ▶ Lead Generation and Qualification
- ▶ Publishing and Promotions

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Contact



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