

### Value-Added Services for Tax Exempt Entities:

Audit  
Outsourced Accounting  
Tax Planning & Preparation  
Sarbanes-Oxley Consulting  
Management Consulting

### Who is Calibre CPA Group?

Founded on a mission to **provide services of a superior calibre**, Calibre CPA Group was established by several CPAs whose careers have focused on providing a comprehensive array of audit, outsourced accounting, tax, and consulting services to tax exempt organizations throughout the country. We're now one of the major "niche" CPA firms in the country that has devoted a large part of our practice to these organizations.

### How Can Calibre CPA Group Help?

Because exempts are different from organizations in the private sector, the **A-ONE (Associations and Other Not-for-Profit Enterprises)** community requires financial advice and counsel from a firm specializing in financial reporting and tax issues specific to tax exempt organizations. And not all A-ONEs have the same needs — voluntary health and welfare organizations are completely different from trade associations, just as not-for-profits in general are different from for-profit businesses. For that reason, when we assign members of our A-ONE team to your organization, you get professionals who are expert in your specific exempt arena. Our professionals can provide consulting services that are unique to your type of organization, from trade, professional, and other membership associations to charitable, religious, educational, research and scientific organizations, and social welfare groups.

For trade, professional and other membership associations, we help with:

- Exploring alternative revenue streams and assessing their impact on your mission, goals, and long-term strategic plans.

- Analyzing and implementing emerging technologies in information systems, Internet utilization, and electronic commerce.
- Conducting member and industry surveys, ballot counts, and similar data collection activities.
- Improving internal controls and financial management practices.
- Leveraging risk, formulating expense reduction plans, and developing crisis management strategies.

And because of specific reporting requirements and their pledge to the public's trust, our not-for-profit clients also rely on us for advice and counsel in:

- Developing cost allocation methodologies that accurately measure expenses associated with programs, fund-raising, and unrelated business activities.
- Managing government grant programs and negotiating indirect cost rate agreements.
- Implementing planned giving and endowment programs, and complying with contribution solicitation and substantiation rules.
- Using joint ventures, subsidiaries, and affiliated organizations to minimize tax consequences and preserve tax exemption.
- Conducting lobbying and other political activities.



### Our Tax Services for A-ONE Clients

A-ONEs need a tax consultant who knows the exempt industry and unlike some of our competitors, Calibre CPA Group offers this industry specialization. This means we know what to look for—the red flags, pitfalls, and most importantly, the opportunities.

#### CASE HISTORY

As an example of our tax services, an organization was reporting a substantial amount of taxable unrelated business income received from advertising revenues for their publication. After performing an analysis, we found there were a considerable number of non-member subscribers to the publication. By adding a small number of additional nonmember subscribers, we were able to change the method of calculating circulation income. This resulted in a much greater amount of excess readership costs which offset advertising income and significantly reduced their taxable income.

Calibre CPA Group's tax professionals assist you so that you are more organized and prepared to handle tax compliance issues, including:

- Filing requirements
- Fundraising rules
- Intermediate Sanctions
- Charitable giving
- Pension and profit sharing plans
- Fringe benefit guidelines
- Income and expense allocations
- Changes in tax status
- Applications for tax exemption
- Lobbying and political activities
- Unrelated Business Income ... and more.

### Why Should I Use Calibre CPA Group?

#### INDUSTRY EXPERIENCE

Over the years, Calibre CPA Group has worked with organizations ranging from small special interest groups (those with less than \$500,000 annual budget) to huge national and international membership organizations (with budgets over \$100 million). We've worked with A-ONE clients, helping them to maximize efficiencies in their operations, so they in turn can focus on their core missions. We can help bring industry best practices to your organization too.

#### INDUSTRY KNOWLEDGE

Our firm has dedicated professionals whose responsibility is to provide comprehensive services for our A-ONE clients. Our partners and senior staff members have delivered speeches, served in an advisory capacity, sat on discussion panels, and written educational newsletter articles for the ASAE & the Center for Association Leadership, Association Forum of Chicagoland, Center for Nonprofit Advancement, Greater Washington Society of CPAs (GWSCPA), and the Illinois CPA Society (ICPAS), to name a few.

Our firm is committed to helping our A-ONE clients succeed. We have the resources and the desire to serve tax exempt organizations, and you can be confident of our commitment to high quality services, prompt response and attention, and professionals with the knowledge and experience tailored to your industry and your organization.

#### Want to Know More?

Contact us toll-free at 866.464.2839, drop a line to our company email (info@calibrecpa.com), or visit our website at [www.calibrecpa.com](http://www.calibrecpa.com).



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