



EVERGREEN CMAA PRESENTS

Beginning January 2022, the IRS will require 501 (c)(7) private Clubs to separate non-Member income into separate lines of business. Are you ready?

Thursday, February 3, 2022 | 9:00 am on Zoom

[Join the Zoom](#) | Complimentary for Chapter Members & their Staff

The Mission of the Evergreen Chapter is to foster community for Club Management Professionals in the Northwest and provide opportunities and relevant resources to help our Members and their Clubs succeed. This meeting is a relevant and timely resource providing our Members with the tools to comply with this new requirement.

This year, all Clubs receiving Unrelated Business Income (UBI) must report each type of income received separately using North American Industry Classification System, NAICS. Without proper documentation, a Club will not be able to deduct UBI direct and allocated expenses and income will be fully taxed.

Evergreen Chapter CMAA is bringing to you a presentation by David Hawthorne and George Johnson of Hawthorne & CO, CPA's. Find out what best-practice record-keeping requirements are recommended, what expenses can be allocated against this income, and what silos you should create for tracking. General Managers, Controllers and all Club Professionals are invited to attend!



**EVERGREEN
CHAPTER**
CLUB MANAGEMENT
ASSOCIATION OF AMERICA

Hawthorne & Co.
Certified Public Accountants

