

EXHIBIT 24

ATTORNEY PRESENTATION OUTLINE

The following material should be discussed by the associate attorney at your seminar. The outline that follows was prepared to help you take notes and to enable you to develop intelligent questions to ask the attorney at this time.

I. Federal and State Regulations

- A. Social security and federal withholding
- B. State reporting requirements
- C. State membership requirements
- D. Federal reporting requirements

- 1. Form 1023
- 2. Form SS-4
- 3. Form SS-15
- 4. Form 990-A
- 5. Form 990-T
- 6. Forms 1096 and 1099
- 7. Census Bureau reports

II. State Tax Requirements

- A. Sales taxes
- B. State income taxes
- C. State and county real estate taxes
- D. State unemployment taxes
- E. State licenses
- F. State personal property taxes
- G. Other local taxes

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