

# Profitable Solutions for Nonprofits

BLS

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BLS is pleased to present the Summer 2018 issue of Profitable Solutions for Nonprofits. In it, we discuss :

- Will the TCJA make your UBIT jump?
- Getting the most out of social media use.
- Raffles: Follow the rules of the game
- Newsbits

BLS welcomes your questions and comments. Please contact us at 302.225.0600 or [info@belfint.com](mailto:info@belfint.com) to discuss topics further.

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## Will the TCJA make your UBIT jump?



The Tax Cuts and Jobs Act includes several provisions that could boost an organization's liability for unrelated business income tax (UBIT), regardless of whether it operates an unrelated business. This article explains why a nonprofit's UBI could grow under the new law and what can be done about it.

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## Getting the most from your social media use



Hard to believe in today's hyper-connected world, but some nonprofits still don't engage on social media. And, among those that do, many could do it better. This article discusses incorporating social media efforts into an overall organizational plan, weighing quality vs. quantity, and using resources wisely. A sidebar looks at picking a social media platform that reaches the most appropriate audience.

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## Raffles: Follow the rules of the game



When it comes to raffles, the IRS has rules related to unrelated business income (UBI) that need to be followed. This article describes what an organization needs to know about the possible UBI tax ramifications of this popular fundraising activity, including how raffles are taxed and what must be reported.

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## Newsbits



This issue's "Newsbits" spotlights a long-term study into charitable giving, a new company that matches young professionals with not-for-profit boards and one creative funding source brewing for nonprofits.

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