

27<sup>TH</sup> ANNUAL

# INSTITUTE on Advising Nonprofit Organizations in Colorado

AND

## A PRIMER on Advising Nonprofit Organizations

*Co-sponsored by the Colorado Bar Association Business and Taxation Law Sections, the Colorado Nonprofit Association, and the Colorado Society of Association Executives*

**Both programs will be available via LIVE WEBCAST!**

### **PRIMER Highlights Include:**

- An Introduction to the Ins and Outs of Laws Governing Nonprofit Organizations
- Invaluable Insights on How Your Clients Should Create, Govern, and Operate Their Nonprofit Organizations
- Best Practices and Strategies for Obtaining and Retaining Tax-Exempt Status and Handling Unrelated Business Income (UBIT) Issues

Your PRIMER registration includes the **NEW** 2nd Edition of **A Guide for Colorado Nonprofit Organizations**.

### **INSTITUTE Highlights Include:**

- The Impact of the Tax Cuts and Jobs Act of 2017 on Tax Exempt Organizations
- Ethical Issues for Lawyers Sitting on Nonprofit Boards
- Top Five Areas of Focus for Boards and Exempt Organizations with Form 990 Disclosure from a CPA Perspective
- Tips for Surviving the Complexity and Heightened Scrutiny of Management and Fiduciary Practices in Such Areas as Lobbying and Political Activities, Member Rights, Board Responsibilities, Mergers and Acquisitions, and Immigration

### **SAVE THE DATES!**

**PRIMER: Thursday, May 3, 2018**

**27<sup>TH</sup> ANNUAL INSTITUTE: Friday, May 4, 2018**

At the CBA-CLE Classroom  
1900 Grant St., Suite 300  
Denver, CO

Video Replays:

PRIMER: May 23, 2018 • INSTITUTE: May 24, 2018  
In Denver, Colorado Springs, and Grand Junction

CLE Credits:

PRIMER: Submitted for 4 General CLE Credits  
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# INSTITUTE on Advising Nonprofit Organizations in Colorado

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## A PRIMER on Advising Nonprofit Organizations



**THE 2018 PRIMER** is designed to introduce you to federal and state laws and regulations you must know to govern or advise nonprofit organizations. Learn best practices and strategies concerning governance, compliance, operation, tax-exempt status, taxation of unrelated business income, and reporting requirements.

PLUS, You Will Receive the **NEW** 2nd Edition of ***A Guide for Colorado Nonprofit Organizations***. This **Guide** covers the legal aspects of forming nonprofit entities in Colorado, with specific chapters on the federal and state tax treatment of such entities, and avoiding the pitfalls of maintaining a nonprofit corporation's tax exempt status. Written by more than 25 of Colorado's top attorneys in this practice area, many of the authors have included sample forms, tables, and references to online resources, which enhance the text. A comprehensive subject index directs you to the information you need to serve your clients. This book is your definitive **Guide** if you practice nonprofit law in Colorado.

**THE 27<sup>TH</sup> ANNUAL INSTITUTE** takes a deeper dive into a variety of nonprofit legal issues. Your day starts out with learning how the largest tax reform since 1986, the Tax Cuts and Jobs Act of 2017, impacts nonprofit organizations. Immediately following, hear a CPA's perspective on areas of focus for boards and exempt organizations with Form 990 disclosures. Those of you who sit on nonprofit Boards will want to take detailed notes during the ethics presentation, which wraps up the morning sessions. The lunchtime and afternoon presenters will walk you through immigration issues, member rights, board responsibilities and M&A for nonprofits, and include recent developments in their discussions.

***Take Advantage of These Two Opportunities to Acquire, and Brush Up and Polish, Your Nonprofit Law Knowledge and Skills – Register Now!***

## SAVE THE DATES!

Live Program & Live Webcast:

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# PRIMER Program Agenda

8:30 - 8:55 AM Registration & Continental Breakfast

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8:55 - 9:00 AM Welcoming Remarks and Introduction of Primer Moderator  
*Cara Lawrence, Esq., Tierney Lawrence LLC, Denver, Colorado*

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9:00 - 9:50 AM **Formation and Governance of Nonprofit Corporations**

This session will begin with the mechanics of creating a nonprofit corporation in Colorado and then consider many of the different ways in which such corporations may be governed, including a discussion of the relative rights and responsibilities of members, directors, and officers. This session will also touch on important areas of compliance with the Colorado Revised Nonprofit Corporation Act.

*Presented by: Hugh Jones, Esq., Charity Counsel, Colorado Springs, Colorado*

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9:50 - 10:40 AM **Obtaining and Retaining Tax-Exempt Status**

This session will provide a basic introduction to the tax law applicable to organizations described in Section 501(c) of the Internal Revenue Code. It will begin with an overview of the different categories of tax-exempt organizations, including social welfare organizations, trade associations, and social clubs, and will then focus on the requirements for qualifying and operating as a Section 501(c)(3) organization. In that regard, this presentation will explore the types of activities that can be considered to fall within the scope of Section 501(c)(3), including charitable, educational and scientific activities; the relationship between its public benefit requirement and private inurement prohibition; and its restrictions on lobbying and political campaign involvement. It also will touch on the differences between public charities and private foundations, and differences between Section 501(c)(3) organizations and other Section 501(c) organizations with respect to activities like lobbying.

*Presented by: Becky Farr Seidel, Esq., Leaffer Law Group LLC, Denver, Colorado*

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10:40 - 10:55 AM Networking Break

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10:55 - 11:45 AM **Taxation of Unrelated Business Income**

Tax-exempt organizations are subject to tax on income from activities that are unrelated to their exempt purposes. This can include income from fundraising activities that the tax-exempt organization conducts regularly to further its exempt activities. This session will explore the taxation of unrelated business taxable income, with a special emphasis on how to recognize which activities may generate taxable income and strategies for avoiding or minimizing it.

*Presented by: Daniela Ronchetti, Esq., Tuthill & Hughes LLP, Denver, Colorado*

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11:45 AM - 12:35 PM **Operational Issues for Tax-Exempt Organizations**

Your organization is formed and your tax-exemption is secured - now what? Successfully running a tax-exempt organization requires more than just passion; it requires a working knowledge about key state and federal laws governing the organization's operations. This session will introduce legal counsel and practitioners to the most significant operational compliance issues for tax-exempt organizations, including requirements for the annual tax return (Form 990), state business and charitable solicitation filings, corporate record keeping, charitable contribution disclosures and substantiation, conflict of interest transactions, fundraising, grant making, and more.

*Presented by: Kimberly Barr Rutt, Esq., K.B. Rutt Law PLLC, Longmont, Colorado*

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12:35 PM **Interactive Discussion, Questions and Answers, and Wrap Up**  
*Members of the Faculty*

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12:45 PM Adjourn

*continue to Institute agenda >*

# 27<sup>TH</sup> ANNUAL INSTITUTE Program Agenda

8:30 AM Registration & Continental Breakfast

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8:55 AM Welcoming Remarks and Introduction of Institute Morning Moderator  
*John R. Valentine, Esq., Davis Graham & Stubbs LLP, Denver, Colorado*

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9:00 - 9:50 AM **Annual Tax Update**

In December 2017, Congress passed the largest piece of tax reform since 1986. This presentation will cover the impact of the Tax Cuts and Jobs Act of 2017 on tax-exempt organizations, as well as recent key legal developments important to tax-exempt organizations.

*Presented by: Cara Lawrence, Esq., Tierney Lawrence LLC, Denver, Colorado*

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9:50 - 10:40 AM **Top Five Areas of Focus for Boards and Exempt Organizations with Form 990 Disclosures**

The Form 990 is not just about the numbers; the other disclosures on the Form are equally, if not more, important when viewed from a donor, governance and operational perspective. This session will address five areas that should be reviewed with extra scrutiny by organizations, including compensation, governance, and the public support test calculation.

*Presented by: Kim Ryan, JD, CPA, LL.M., Tax Partner, Vice-Chair, Not-for-Profit Services Group, RubinBrown LLP, Denver, Colorado*

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10:40 - 10:55 AM Networking Break

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10:55 – 11:45 AM **Ethical Issues for Lawyers Sitting on Nonprofit Boards**

Lawyers are invited to join the boards of nonprofit organizations for a variety of reasons, the best of which relate to the judgment and analytical and communication skills lawyers may bring to bear. Service on nonprofit boards, however, often presents lawyers with irresistible opportunities to exercise their legal training, with potential ethical implications. This presentation will review the most troublesome of these ethical considerations, including issues related to whether serving as a director may create a lawyer-client relationship, present conflicts of interest or raise concerns regarding competence.

*Presented by: Nancy L. Cohen, Esq., Lewis Brisbois Bisgaard & Smith LLP, Denver, Colorado*

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11:45 AM - 12:00 PM **Interactive Discussion, Questions and Answers, and Wrap Up**

*Members of the Faculty*

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12:00 - 12:10 PM Box Lunches Distributed; Return to Classroom for Luncheon Presentation  
(Lunch Included in Registration Fee)

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12:10 PM - 1:00 PM **Charitable Organizations and Immigration Law**

Immigration law is frequently in the news, and charitable organizations are not deaf to the conversation, in part because many charitable organizations (whether knowingly or unknowingly) serve immigrants and their families. This presentation will discuss the basics of immigration law and will focus in particular on situations where the mission or activities of a charitable organization touch immigration issues. The presentation will also cover best practices for avoiding violations of immigration law.

*Presented by: David Harston, Esq., Elkind Alterman Harston PC, Denver, Colorado*

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1:00 - 1:10 PM Post-Lunch Break

1:10 - 1:15 PM Introduction of Institute Afternoon Moderator  
*Cara Lawrence, Esq., Tierney Lawrence LLC Denver, Colorado*

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1:15 - 2:05 PM **Advising Nonprofit Organizations in Navigating Political and Campaign Finance Law**

The ever-changing political law landscape and campaign finance regulations contains many traps for nonprofit entities and the attorneys that advise them. This presentation will discuss recent developments in local, state, and federal campaign finance laws and regulations applicable to nonprofit organizations, including recent legislation and relevant court decisions. We will cover various topics, including registration and reporting obligations, campaign finance limits, the sponsorship of PACs and other separate segregated funds, entity formation, tax-exempt status and reporting requirements, corporate compliance, lobbying, grassroots lobbying and other forms of political advocacy, communications and voter contact, gift bans and government ethics rules applicable to elected officials and candidates for public office, and related constitutional and ethical issues designed to provide in-house counsel and attorneys with an interest in elections and campaign finance law a practical guide for navigating the political and campaign finance arena.

*Presented by: **Ryan R. Call, Esq.**, Hale | Westfall, LLP, Denver, Colorado*

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2:05 - 2:55 PM **Exiting Your Nonprofit - Mergers, Sales, and “End of Life” Transactions**

In contrast to formation, strategies to exit nonprofit status are far less understood. “End of Life” transactions can include mergers, conversions, sales of assets, dissolutions, and changes of domicile. The presenter will shine his spotlight on extraordinary corporate events and strategic considerations that may lead a nonprofit corporation to choose one type of ending over another.

*Presented by: **James R. Walker, Esq.**, Lewis Roca Rothgerber Christie, Denver, Colorado*

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2:55 - 3:10 PM Networking Break

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3:10 - 4:00 PM **Member Rights and Board Responsibilities**

The board of directors of a nonprofit corporation generally owes fiduciary duties only to the corporation itself, which, of course, is controlled by the board, and boards may be reluctant to engage in self-enforcement. The presence of a voting membership changes that dynamic and presents the board with an outside body that can become motivated to ensure that a nonprofit corporation is managed responsibly. Two presenters will explore the nature of the duties that boards owe to nonprofit corporations generally, the recourse and remedies available to a voting membership when the board fails to adhere to them, and actions that a board may adopt to defend itself.

*Presented by: **Peter B. Nagel, Esq.**, Peter B. Nagel, PC, Denver, Colorado, and **John R. Valentine, Esq.**, Davis Graham & Stubbs LLP, Denver, Colorado*

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4:00 - 4:15 PM **Interactive Discussion, Questions and Answers, and Wrap Up**

*Members of the Faculty*

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4:15 PM Adjourn

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# FACULTY

## PLANNING COMMITTEE:

**Cara Lawrence, Esq.\***

Tierney Lawrence LLC  
Denver, Colorado

**Peter B. Nagel, Esq.\***

Peter B. Nagel, PC  
Denver, Colorado

**John R. Valentine, Esq.\***

Davis Graham & Stubbs LLP  
Denver, Colorado

## PRIMER MODERATOR:

**Cara Lawrence, Esq.**

Tierney Lawrence LLC  
Denver, Colorado

## PRIMER FACULTY:

**Hugh Jones, Esq.**

Charity Counsel  
Colorado Springs, Colorado

**Daniela Ronchetti, Esq.**

Tuthill & Hughes LLP  
Denver, Colorado

**Kimberly Barr Rutt, Esq.**

K.B. Rutt Law PLLC  
Longmont, Colorado

**Becky Farr Seidel, Esq.**

Leaffer Law Group LLC  
Denver, Colorado

## INSTITUTE MODERATORS:

**Cara Lawrence, Esq.\***

Tierney Lawrence LLC  
Denver, Colorado

**John R. Valentine, Esq.\***

Davis Graham & Stubbs LLP  
Denver, Colorado

## INSTITUTE FACULTY:

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Denver, Colorado

**Nancy L. Cohen, Esq.**

Lewis Brisbois Bisgaard & Smith LLP  
Denver, Colorado

**David Harston, Esq.**

Elkind Alterman Harston  
Denver, Colorado

**Kim Ryan, JD, CPA, LL.M**

Tax Partner, Vice-Chair, Not-for-Profit  
Services Group  
RubinBrown LLP  
Denver, Colorado

**James R. Walker, Esq.**

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### Or MAIL form to

**CBA-CLE**  
1900 Grant St, Suite 300  
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### Or Register ONLINE

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## LIVE PROGRAM / WEBCAST / VIDEO REPLAY ORDER FORM

### PRIMER: Live – May 3, 2018

**STEP 1 – REGISTRATION TYPE:** (select live program, live webcast, or video replay)

- Live Program** - Denver: CBA-CLE Classroom, 1900 Grant St., Suite 300 (BL050318L)
- Live Webcast\*** - Direct to your desktop. Must have high-speed Internet access (BL050318W)  
\*Webcast participants: You must register by April 19, 2018, in order to receive the book *Guide for Colorado Nonprofit Organizations*, 2nd Edition, in print, before the start of class. After April 19, rush orders may require additional shipping fees.
- VIDEO REPLAY: May 23, 2018** • Please choose a video replay location
- Denver:** CBA-CLE Classroom, 1900 Grant St., Suite 300 (BL050318W)
- Colorado Springs:** 421 S. Tejon Street, Suite 100 (BL050318CS)
- Grand Junction:** 1250 E. Sherwood Drive (BL050318GJ)

**STEP 2 – REGISTRATION CATEGORY:**

(Includes the NEW 2nd Edition of *A Guide for Colorado Nonprofit Organizations*)

- Non-member: .....\$349
- CBA Member: .....\$329
- CBA Business or Taxation Law Section Member: .....\$279
- Colorado Nonprofit Association Member:.....\$279
- Colorado Society of Association Executives Member: .....\$279
- New Lawyer Edge Partner:**.....\$239
- CLE Elite Pass Holder:** .....\$239

### 27<sup>TH</sup> ANNUAL INSTITUTE: Live – May 4, 2018

**STEP 1 – REGISTRATION TYPE:** (select live program, live webcast, or video replay)

- Live Program** - Denver: CBA-CLE Classroom, 1900 Grant St., Suite 300 (BL050418L)
- Live Webcast** - Direct to your desktop. Must have high-speed Internet access (BL050418W)
- VIDEO REPLAY: May 24, 2018** • Please choose a video replay location
- Denver:** CBA-CLE Classroom, 1900 Grant St., Suite 300 (BL050418V)
- Colorado Springs:** 421 S. Tejon Street, Suite 100 (BL050418CS)
- Grand Junction:** 1250 E. Sherwood Drive (BL050418GJ)

**STEP 2 – REGISTRATION CATEGORY:**

- Non-member: .....\$369
- CBA Member: .....\$339
- CBA Business or Taxation Law Section Member: .....\$309
- Colorado Nonprofit Association Member:.....\$309
- Colorado Society of Association Executives Member: .....\$309
- New Lawyer Edge Partner:** .....\$165.50
- CLE Elite Pass Holder:** .....Complimentary

**STEP 3: SELECT MATERIALS FORMAT** (for live program or video replay only)

- Digital Download** (PDF - via EMAIL sent approx. 24-48 hrs. prior to the seminar)
- Printed Book** (pick up at seminar)

**LIVE PROGRAM / WEBCAST / VIDEO REPLAY TOTAL \$** \_\_\_\_\_

**CLE USE ONLY:** Check # \_\_\_\_\_ Approval #: \_\_\_\_\_

## BOOK / HOMESTUDY ORDER FORM

### BOOK ONLY: *Guide for Colorado Nonprofit Organizations*, 2nd Edition

Skip this step if you wish to purchase the PRIMER HOMESTUDY.

- Print Book** (ZGCNPB18B) Includes Print & Digital:
- Non-member: \$239 (per book/plus S&H)     CBA Member: \$219 (per book/plus S&H)
- PDF e-Book** (ZGCNPE18E) (Digital Only):
- Non-member: \$229     CBA Member: \$209

### HOMESTUDY:

#### PRIMER HOMESTUDY

To receive full CLE credit, you must purchase the course materials AND the recorded seminar. Includes the NEW 2nd Edition of *A Guide for Colorado Nonprofit Organizations*

**STEP 1 – SELECT DESIRED PRODUCT FORMAT & PAYMENT CATEGORY**

- Printed Book & recorded homestudy on Audio CD:**
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- New Lawyer Edge:** .....\$239
- CLE Elite or Basic Pass Holder:** .....\$239
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**STEP 2 – SELECT PAYMENT CATEGORY**

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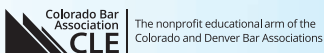
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