

25TH ANNUAL

INSTITUTE on Advising Nonprofit Organizations in Colorado

LIVE PROGRAM & LIVE WEBCAST: **May 5, 2016**

AND

A PRIMER On Advising Nonprofit Organizations

LIVE PROGRAM & LIVE WEBCAST: **May 4, 2016**



PRIMER TOPICS INCLUDE:

- **Formation and Governance of Nonprofit Entities** presented by *Hugh Jones, Esq., Charity Counsel*
- **Obtaining and Retaining Tax-Exempt Status** presented by *Becky Farr Seidel, Esq., Leaffer Law Group LLC*
- **Operational Issues for Tax-Exempt Organizations** presented by *John Valentine, Esq., Davis Graham & Stubbs LLP*
- **Taxation of Unrelated Business Income** presented by *Daniela Ronchetti, Esq., Baker & Hostetler LLP*

INSTITUTE TOPICS INCLUDE:

- **2016 Tax Law Update** presented by *Peter Nagel, Esq., Peter B. Nagel, PC*
- **Employment Law Update for Tax-Exempt Organizations** presented by *Susan M. Schaecher, Esq., Fisher & Phillips LLP*
- **Lobbying and Political Activities of Tax-Exempt Organizations: How to Navigate the Law** presented by *Cara Lawrence, Esq., and Martha Tierney, Esq., Tierney Lawrence LLC*
- **Nonprofits and Social Enterprise: Finding the Right Fit for Your Organization** presented by *Karen Leaffer Esq., Leaffer Law Group LLC*
- **How to Review a Form 990** presented by *Kelly Berg, Tuthill & Hughes LLP*
- **Employee Benefit Plans for Tax-Exempt Organizations ((403)(b), 457, 401(k))** presented by *Stephen P. Rickles, Berenbaum Weinshienk PC*
- **Nonprofits & NGO Terrorist Financing Risks** presented by *Jacque Riordon, CFE, Riordon Consulting, and Robert Goecks, MBA, CPA, CAMS, Egris LLC*

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PROGRAMS
ARE AVAILABLE
VIA LIVE
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LIVE PROGRAM LOCATION: Both live programs will be held at the Colorado CLE Classroom, 1900 Grant Street, Suite 300, Denver, CO

VIDEO REPLAYS: PRIMER: May 25, 2016 • INSTITUTE: May 26, 2016 • In Denver, Colorado Springs, and Grand Junction

CLE CREDITS: PRIMER: Submitted for 4 General CLE Credits • INSTITUTE: Submitted for 6 General CLE Credits

REGISTER FOR THE INSTITUTE AND THE PRIMER ONLINE! Go to www.cobaracle.org

A PRIMER on Advising Nonprofit Organizations

LIVE PROGRAM & LIVE WEBCAST: **May 4, 2016**

The **2016 PRIMER** is designed to introduce practitioners to more general aspects of the laws governing the formation and operation of nonprofit organizations, obtaining and retaining tax-exempt status, taxation of unrelated business income, the distinctions between nonprofit entities, and operational issues for tax-exempt organizations.

PRIMER PROGRAM AGENDA

8:30 AM **Registration & Continental Breakfast**

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

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

This session will begin with the mechanics of creating a nonprofit corporation in Colorado and then proceed to 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, CO

9:50 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

10:40 AM **Networking Break**

10:55 AM **Operational Issues for Tax-Exempt Organizations**

Tax-exempt organizations deal with a number of operational issues. Some of these issues are similar to those dealt with by for-profit organizations. Other issues are unique to tax-exempt organizations. This session will discuss a few of such operational issues, including the annual return (Form 990) filing requirements and automatic revocation of exemption for failure to file, basic board governance issues, and charitable solicitation registration rules. An understanding of these topics will be important for a variety of tax-exempt organizations.

Presented by John R. Valentine, Esq., Davis Graham & Stubbs LLP, Denver, Colorado

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., Baker & Hostetler LLP, Denver, Colorado

12:35 PM **Wrap-up: Questions and Answers**



INSTITUTE on Advising Nonprofit Organizations in Colorado

LIVE PROGRAM & LIVE WEBCAST: **May 5, 2016**

The **25TH ANNUAL INSTITUTE** will present a comprehensive analysis of legal issues of concern to nonprofit organizations. The program will benefit attorneys, key representatives of nonprofit organizations, including board members, executive directors, chief financial officers, accountants, and representatives of governmental agencies.

INSTITUTE PROGRAM AGENDA

8:30 AM **Registration & Continental Breakfast**

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

9:00 AM **2016 Tax Law Update**

In the face of budget cuts and undisguised congressional hostility, the Internal Revenue Service adopted a lower profile in the 2015-2016 year, releasing largely incremental new guidance on exempt organizations tax law and maintaining modest levels of enforcement activity. Congress as well refrained from enacting significant new legislation in the area. Nonetheless, the presenter has identified and will emphasize key tax developments over the past year that may either have a lasting impact on exempt organizations or illustrate longstanding principles of which every practitioner in the area should be aware.

Presented by Peter B. Nagel, Esq., Peter B. Nagel, PC, Denver, CO

9:50 AM **Employment Law Update for Tax-Exempt Organizations**

This segment will discuss legal developments in employment law, including electronic workplace issues, sexual orientation and gender identity as protected classifications, marijuana use and other state law developments, proposed changes to overtime requirements, and the implications for employment policies and practices.

Presented by Susan M. Schaecher, Esq., Fisher & Phillips LLP, Denver, CO

10:40 AM **Networking Break**

10:55 AM **Lobbying and Political Activities of Tax-Exempt Organizations: How to Navigate the Law**

Advocacy and political activities are legitimate and important activities of tax-exempt organizations. However, there are many rules that impact participation in the political process, and different classifications of tax-exempt organizations are subject to different rules. Navigating the complex Internal Revenue Code and campaign finance rules on lobbying and political activities of tax-exempt organizations can be intimidating. This lecture will discuss how tax-exempt organizations can effectively and confidently engage in advocacy, lobbying, and other election-year related activities within the parameters of the Internal Revenue Code and campaign finance law.

Presented by Cara Lawrence, Esq., Tierney Lawrence LLC, Denver, CO, and Martha Tierney, Esq., Tierney Lawrence LLC, Denver, CO

11:45 AM **Questions and Answers**

12:00 PM **Box lunch provided**

1:15 PM **Nonprofits and Social Enterprise: Finding the Right Fit for Your Organization**

Social enterprise may be a buzzword that's picked up steam lately, but it's also a concept that nonprofits long have utilized in some form to create revenue and bolster mission. This session will provide an overview of the structural options available to nonprofit entities considering a social enterprise, including use of taxable or hybrid entities and tandem (brother/sister) structures. It will also discuss key issues that nonprofits and their counsel should consider when determining structure.

Presented by Karen Leaffer, Esq., Leaffer Law Group LLC, Denver, CO



1:40 PM **IRS Form 990 from a Lawyer's Perspective**

IRS Form 990, the tax return for tax-exempt entities, is 12 pages long, not counting Schedules. The Instructions contain 100 pages, including 20 pages of defined terms. This discussion will focus on the 990 "big picture" – including governance and compensation questions – to assist lawyers who have nonprofit clients or who serve on nonprofit boards in knowing what to look for when reviewing their clients' or organizations' 990s.

Presented by Kelly R. Berg, Esq., Tuthill & Hughes LLP, Denver, CO

2:05 PM **Networking Break**

2:20 PM **Employee Benefit Plans for Tax-Exempt Organizations**

Although it may seem anomalous, nonprofit organizations are permitted to establish Section 401(k) profit-sharing plans as a means of providing for the retirement needs of their employees. At the same time, Section 403(b) annuities and Section 457(b) and (f) deferred compensation plans are uniquely available to tax-exempt organizations to benefit their rank and file and senior management, respectively. This session will review the basic operation of these retirement planning vehicles and explain what considerations exempt organizations should take into account when adopting and structuring them.

Presented by Stephen P. Rickles, Esq., Berenbaum Weinshienk PC, Denver, CO

3:10 PM **Nonprofits & NGO Terrorist Financing Risks**

This presentation will describe how and why NPOs/NGOs are used to finance terrorist activities. We will also discuss relevant laws and regulations and due diligence recommendations for mitigating civil and criminal risks related to terrorist financing.

Presented by Jacque Riordon, CFE, Riordon Consulting, Denver, CO, and Robert Goecks, MBA, CPA, CAMS, Egris LLC, Golden, CO

4:00 PM **Questions and Answers – Panel**

4:15 PM **Adjourn**

PLANNING COMMITTEE

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Denver, CO

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