# Seventh Annual Advanced Nonprofit Law Institute

## Phoenix, AZ • January 26 & 27, 2017

**This two-day conference offers an approved continuing education opportunity for attorneys and accountants.**

**See inside for detailed credit information.**

## Register today!

**Visit: www.halfmoonseminars.org**

**Call: 715-835-5900**

**Fax: 715-835-6066**

***Save $100 by registering before December 26!***

experience BKD LLP CPAs & Advisors

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NATIONAL REGISTRY OF CPE SPONSORS

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HalfMoon Education Inc.
WWW.HALFMOONSEMINARS.ORG

# Registration Information

## Location & Accommodations

**JW Marriott Phoenix Desert Ridge Resort & Spa**
5350 East Marriott Drive • Phoenix, AZ 85054
1-800-835-6206 • 480-293-5000

For overnight accommodations, HalfMoon Education Inc. has secured a limited block of rooms on a first-come, first-serve basis at a discounted group rate. To receive our discounted group rate, please call JW Marriott Phoenix Desert Ridge Resort & Spa at 1-800-835-6206 and mention you are with *HalfMoon Seminars*. If you prefer to book on-line, please visit ***https://resweb.passkey.com/go/halfmoon2017*** to obtain the discounted rate.

*The discounted hotel room rate is available until January 4, 2017 and availability is limited.*

## Cost to Attend

**$879 per person before December 26**
$979 per person after December 26
$779 per group registrant when registering 4 or more at the same time

## Three Ways to Register

- **Online at www.halfmoonseminars.org**
- Mail or fax the attached form
- Call (715) 835-5900

Pre-registration is recommended. Walk-ins will be accepted if space is available. You will be contacted if any scheduling changes occur. We do not send confirmations. Cancellations must be made at least 48 hours before the start of the seminar (CST) to receive a full tuition refund, minus a $45 service charge for each registrant. If you cancel after that time, you may choose to apply a credit toward another seminar or the CD/manual package. You may also send another person to take your place.

## SCHEDULE

**Thursday, January 26**
8:00 - 8:30 AM: Registration
8:30 AM - 12:15 PM: Morning Session
12:15 - 1:30 PM: Lunch (on your own)
1:30 - 5:00 PM: Afternoon Session

**Friday, January 27**
8:00 - 8:30 AM: Registration
8:30 AM - 12:00 PM: Morning Session
12:00 - 1:15 PM: Lunch (on your own)
1:15 - 5:00 PM: Afternoon Session

# Credit Information

## CREDITS FOR ATTORNEYS

HalfMoon Education is a California, New York, Texas, and Vermont-approved CLE sponsor. This event qualifies for 13.5 CLE hours in California, Texas, and Vermont and 16.0 CLE hours in New York (traditional format, Areas of Professional Practice, and appropriate for new and experienced attorneys). This course has been approved for 16.2 CLE hours in Missouri, 16.0 CLE hours in Colorado and 13.5 hours in Montana, Virginia, and Washington. Continuing legal education credit has been applied for and is pending in Kansas, Ohio, Utah, and Wisconsin.

HalfMoon Education will apply for CLE credits in other states, when requested. Please act early to assure course approval prior to the event. Email requests to *doug@halfmoonseminars.org*, using subject matter Advanced Nonprofit Law. In the text area, specify in which state(s) credit approval is needed. Florida attorneys need to apply to The Florida Bar – no fee required.

## CREDITS FOR ACCOUNTANTS

**Maximum CPE Credit Hours: 16.0**
Field of Study: Specialized Knowledge & Applications
Knowledge Level: Advanced
Prerequisite: Knowledge of Tax Exempt Organizations

HalfMoon Education Inc., is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. This advanced-level course offers 16.0 CPE hours in the area of specialized knowledge and applications. A basic understanding of nonprofit organizations is beneficial, and no advanced preparation is required. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the Registry through its website: *www.learningmarket.org.*

HalfMoon Education, has entered into an agreement with the New York State Board for Public Accountancy to provide CPE courses to accountants (License No. 001570), and the Texas State Board of Accountancy has approved HalfMoon Education as a CPE sponsor (Sponsor ID: 001151). These agreements do not constitute approval of specific CPE activities. This course offers 16.0 CPE hours in the subject area of specialized knowledge and applications.

# Agenda

## THURSDAY, JANUARY 26

### Current Developments for Tax-Exempt Organizations

- Treasury-IRS Priority Guidance Plan
- IRS EO Division FY 2017 Work Plan
- Pending and forthcoming regulation projects
- Notable rulings and cases

### Federal Government Perspectives: What can Exempt Organizations Expect from the 115th Congress and new Administration?

- Current legislation relevant to exempt organizations
- What is next for exempt organizations?

### Governance and Executive Compensation

- Current views of good governance
- Board composition issues
- IRS use of private benefit doctrine in governance settings
- Executive compensation best practices
- Policies and procedures – What's right for your organization?
- Lessons learned from the headlines

### Employee Benefits for Nonprofits

- IRS proposed regulations on deferred compensation plans
- Wellness benefits and compliance pitfalls
- Impact of benefits on reasonableness of executive compensation
- Form 990 reporting issues

### Unrelated Business Income Issues

- Practical applications
- Net operating losses
- Profit motive
- Expense allocation
- Healthcare UBI issues

### Nonprofit Financial Reporting and Audits

- Recent Developments
- Common Issues

### Fundraising, Commercial Co-Ventures, and other State Registration Matters

- Fundraising as a charitable activity
- On-line fundraising/crowd funding
- Use of commercial co-ventures
- Charitable solicitation registration
- Charitable trust registration
- Attorney General notices

### Case Studies

## FRIDAY, JANUARY 27

### Form 990 Reporting

- Updates to Form 990
- Common errors
- Reporting tips

### Subsidiaries, Supporting Organizations and Other Affiliates

- Transfer pricing
- Nonprofit v. for-profit subsidiaries
- Separateness
- Supporting organizations

### Charitable Giving

- Deductibility issues
- Substantiation rules
- Qualified appraisers and appraisals
- Gifts of easements
- Form 990, Schedule M reporting
- Current developments

### Joint Ventures and Investing by Tax-Exempt Entities

- For-Profit v. Nonprofits Joint Ventures
- Governance structures
- Operating agreement provisions
- Form 990, Schedule R reporting
- Hybrid entities
- Mission-related Investing

### Grantmaking by Exempt Organizations

- Use of grant letters and agreements
- Restricted and unrestricted grants
- Creative uses of donor-advised funds
- Fiscal sponsorship arrangements

### Internal Investigations and Government Investigations – What Could Be More Dangerous

- IRS scrutiny of nonprofit expenses
- Lax internal controls
- Outside audit misses

### Case Studies

## SOCIAL HOUR

**Thursday evening hosted by**

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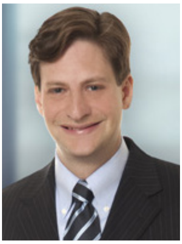
# Speakers Biographies

## Douglas K. Anning

Mr. Anning has substantial experience in mergers and acquisitions, transactional matters and structuring joint ventures. A frequent lecturer and author, Mr. Anning served as co-chair of the American Health Lawyers Association Sarbanes-Oxley Task Force and as chair of AHLA's Tax-Exempt Practice Group. Admitted to practice in Missouri and Kansas, he is a member of the Kansas City Metropolitan Bar, the American Bar Association, and the American Health Lawyers Association. He received his BA degree, with distinction, and his JD degree, with honors (Order of the Coif; editor, *Kansas Law Review*) from the University of Kansas. He is the co-author of *The New Form 990: Law, Policy & Preparation*, as well as *Corporate Governance Implications of Nonprofit Executive Compensation*. Mr. Anning is listed in *The Best Lawyers in America* and was voted a Missouri/Kansas Super Lawyer.

## Jonathan S. Blum



Jonathan Blum understands the nonprofit sector from a unique vantage point. He gained a wealth of experience while serving as the in-house general counsel for a major international charity and a private foundation. Through this in-depth knowledge, Mr. Blum assisted nonprofit leaders with managing their legal matters and building capacity for the future. He recognizes the importance of concentrating on the key issues affecting clients and moving quickly to identify practical legal options in order for clients to stay mission-focused and make informed decisions. Mr. Blum counsels his nonprofit clients on a broad array of legal issues affecting charities, foundations, trade and professional associations, advocacy groups and other nonprofit organizations. Mr. Blum also serves as an adjunct professor at the SMU Dedman School of Law. He received his B.A. and J.D. degrees from the University of Texas at Austin, both with honors.

## John F. Crawford

John Crawford utilizes his extensive tax law background and experience to advise nonprofit and social enterprise clients. Mr. Crawford represents all types of nonprofit organizations, with significant experience representing nonprofit healthcare organizations. He assists these clients with their formation, planning and structuring issues, and operational matters, including: qualification for tax exemption, governance issues, compensation issues, private benefit/inurement/intermediate sanctions issues, joint ventures and for-profit subsidiary planning, unrelated business income planning, political activity and lobbying issues, compliance with private foundation rules, and issues related to supporting organizations. Mr. Crawford also helps healthcare organizations develop financial assistance policies, emergency medical care policies, and billing and collection policies to comply with Section 501(r) of the Internal Revenue Code. Mr. Crawford was included as an *Illinois Super Lawyer*, *Rising Star*.

## Michael J. Engle

Mr. Engle is the North Region tax leader for BKD National Not-for-Profit Group, BKD National Governmental Group and BKD National Health Care Group. He has more than 19 years of experience providing tax services to health care entities, colleges, universities and not-for-profit organizations. Mr. Engle performs comprehensive reviews of not-for-profit activities to identify and help mitigate exposure areas related to private inurement, intermediate sanctions, worker classifications and unrelated business taxable income issues. He also has extensive experience with IRS examinations. Mr. Engle is a member of the AICPA and the Missouri and Kansas Society of CPAs. He was recently appointed to the AICPA Exempt Organizations Taxation Technical Resource Panel.

## Virginia C. Gross

Virginia C. Gross is a shareholder with Polsinelli PC concentrating her practice on providing advice and counsel to tax-exempt organizations. She counsels exempt organizations on all aspects of tax-exempt and nonprofit organizations law and has worked with numerous nonprofit boards of directors and trustees regarding their nonprofit governance and best practices. Ms. Gross is a frequent writer and speaker on nonprofit law topics and is a former member of the Exempt Organizations subcommittee of the IRS Advisory Committee on Tax Exempt and Governmental Entities. She is listed in *The Best Lawyers in America* for Nonprofit Organizations/Charities Law for 2008-2017 and was recognized by *Best Lawyers* as the 2017 Lawyer of the Year in Kansas City. She is a member of the bars of the District of Columbia and the States of Missouri, Kansas and Texas.

## Julius W. Hobson, Jr.

Julius Hobson concentrates on assisting clients with legislative and regulatory advocacy concerning health care, appropriations, budget, and various other public policy issues. With more than 40 years' experience working with the U.S. Congress and the Executive Branch, he has served as director of the Division of Congressional Affairs, American Medical Association (AMA) where he managed the AMA's interaction with the Congress. Mr. Hobson previously served on the staff of Senator Charles Robb [D-VA], where he was responsible for financial and economic issues. He previously served in the Executive Office of the District of Columbia Mayor where he was responsible for coordinating the city's relations with the Congress and the Federal Executive Branch. Mr. Hobson served in the U.S. House of Representatives as a subcommittee Staff Director and as Chief of Staff to a Member of the House. He also handled Congressional Affairs for Howard University. Mr. Hobson served a four-year term as an elected member of the D.C. Board of Education. Currently, Mr. Hobson is an adjunct professor at the Graduate School of Political Management, George Washington University, where, since 1994, he has taught Lobbying. He also teaches Legislative Writing and Research.

## Travis F. Jackson

Mr. Jackson identifies practical solutions to the challenging issues facing hospitals and nonprofit organizations in today's regulatory environment. He routinely works with hospitals and other nonprofit organizations to develop best practices for governance, establish joint ventures and respond to audits and other investigations from the IRS and state tax authorities. Mr. Jackson serves as the vice chair of AHLA's Tax and Finance Practice Group, and he is admitted to practice in California, Massachusetts and Ohio. Mr. Jackson frequently speaks on tax and transactional issues, and he is co-author of *Caring for the Uninsured*, *Tax Implications of Accountable Care Organizations*, and *Corporate Governance and Compliance for Health Care*. Mr. Jackson is listed in *The Best Lawyers in America*.

# Speakers Biographies

## Tondeé Lutterman

As the National Industry Partner for BKD's National Not-for-Profit, Higher Education and Government Groups, Ms. Lutterman is responsible for developing BKD's vision and strategic growth initiatives for the industry. She oversees a team of more than 300 advisors who serve approximately 2,000 clients. In addition, Ms. Lutterman has 17 years of experience providing audit and consulting services to educational institutions, foundations, associations and other charitable organizations. She assists clients in identifying best practices, benchmarking, financial reporting, governance issues, operational reviews and internal controls. Ms. Lutterman is actively involved in the community, serving on various Boards of Directors and not-for-profit committees.

## Edward F. Novak

Ed Novak chairs the Polsinelli Government Investigations and White Collar Crime Practice Group and the office managing partner of the Polsinelli Phoenix office. The government investigations work spans many fields including health care, securities, banking, tax, contracting, and education. He also represents government officials in state and federal investigations. He is a former president of the State Bar of Arizona and currently serves as chair of the Arizona Supreme Court Committee on Character and Fitness. Mr. Novak also serves as the chair of the Arizona chapter of US Vets, Inc. and the president of the board of directors of the Arizona School for the Arts.

## Thomas J. Schenkelberg

Drawing on his experience as both an attorney and a certified public accountant, Mr. Schenkelberg's practice specializes in the areas of tax, nonprofit, and healthcare law. Clients turn to Mr. Schenkelberg for structuring mergers and acquisitions, guiding corporate reorganizations, joint ventures of nonprofit and for-profit entities, governance issues, unrelated business income planning, and use of for-profit subsidiaries and other related entity planning. He has served as the vice chair of the American Health Lawyers Association Tax and Finance Committee and is a frequent writer and speaker on nonprofit law topics. His publications include *Nonprofit Law for Colleges and Universities*, and *The New Form 990: Law, Policy, and Preparation* and the Tax Management Portfolio's *Private Foundations – Distributions (Sec. 4942)* published by the Bureau of National Affairs. He is listed in *The Best Lawyers in America* for Nonprofit Organizations for 2010-2017 and was named 2016 Lawyer of the Year in Kansas City.

## William P. Sweeney

William P. Sweeney is a shareholder with Polsinelli PC, practicing in the areas of employee benefits and executive compensation. Mr. Sweeney has a broad-based, comprehensive practice which involves all areas of employee benefits law. He advises public, private, and tax-exempt employers on the design, implementation, and administration of all types of welfare plans and tax-qualified retirement plans (including defined benefit, 401(k), 403(b) and 457(b)). Mr. Sweeney has substantial experience working with multiemployer benefit funds, representing clients before the IRS and U.S. Department of Labor with respect to employee benefit plan audits and voluntary correction procedure filings, and drafting and negotiating terms of merger and acquisition agreements. Mr. Sweeney also has extensive experience counseling clients and conducting training on ERISA fiduciary compliance, COBRA, and HIPAA.

# Registration

( ) **Yes, I will attend**

- ( ) **$879 per person prior to December 26, 2016**
- ( ) $979 per person after December 26, 2016
- ( ) $779 per group registrant when registering 4 or more at the same time

( ) **No, I am not attending**

Please send me the CD/Manual Package

- ( ) $399 per CD/Manual Package
- ( ) $199 per Manual

(These products are not approved for any CE credits)

Shipping and handling included. Please allow five weeks from the seminar date for delivery.

We will not ship to PO Boxes.

## How to Register:

| |
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| **Online:** halfmoonseminars.org |
| **Phone:** 715-835-5900 |
| **Fax:** 715-835-6066 |
| **Mail:** HalfMoon Education Inc. PO Box 278, Altoona, WI 54720-0278 |

## Payment Information

( ) **Check Enclosed -** Payable to HalfMoon Education Inc.

( ) **Credit Card -** MasterCard, Visa, American Express, or Discover

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## Registrant Information

Name:______________________________ Occupation:____________________

Company/Firm:______________________________________________

Address:______________________________________________

City:______________________________ State:____________ Zip:__________

Phone:____________________ ( ) I need special accommodations. Please contact me.

Complete the following for each registrant. Attach duplicate forms if necessary.

Name:______________________________ Occupation:____________________

Email:______________________________ Phone:____________________

Name:______________________________ Occupation:____________________

Email:______________________________ Phone:____________________

Name:______________________________ Occupation:____________________

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*Email address is required for credit card receipt, program changes, and notification of upcoming seminars and products. Your email will not be sold or transferred.*

Program #17 AZANPLWI 1 26 PHNX AC, 17 AZANPLWI 1 27 PHNX AC

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# Seventh Annual Advanced Nonprofit Law Institute

**Phoenix, AZ**
**January 26 & 27, 2017**

## Learning Objectives

You'll be able to:

***Examine*** the latest legal developments for tax-exempt organizations.

***Identify*** IRS initiatives, cases and rulings affecting tax-exempt organizations.

***Explore*** executive compensation and employee benefits relative to exempt organizations

***Understand*** exempt organization auditing, reporting and operational concerns.

**Save $100**
**when you register before December 26, 2016**

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