

2004 Nonprofit Organizations Institute
January 14-16, 2004 • Hyatt Regency Austin • Austin, TX

Wednesday Evening, Jan. 14, 2004

7:00 pm
2.00 hrs

Primer on Nonprofit Organizations and Charitable Giving

Choice of entity; governing documents; selection of appropriate tax-exempt status; private inurement; intermediate sanctions and private foundations; liability issues; basics of charitable giving; etc.

Brian W. Crozier, Brorby, Crozier & Dobie, P.C. - Austin, TX
D'Ann Johnson, Texas Community Building with Attorney Resources - Austin, TX

Thursday Morning, Jan. 15, 2004

Presiding Officer:

P. Mike McCullough, Thompson & Knight LLP - Dallas, TX

9:00 am
1.00 hr

The Current State of Unrelated Business Taxable Income Issues

A brief overview of recent developments in unrelated business taxable income issues including social entrepreneurship, user and service fees, other revenue generating activities, and a summary of related revenue rulings.

Jayash M. Chadha, Fulbright & Jaworski LLP - Houston, TX

10:15 am
2.00 hrs

Understanding IRS Forms 990 & 990 PF: Uses and Abuses

Readily available on the Internet, and widely used by funders, regulators, investigators, and others, the Forms 990 and 990-PF are not easily understood. This session explores some of the mysteries of the forms, examines how and why they are sometimes misused, and exposes some of the most common errors made when preparing the forms.

Martha L. Benson, Dallas, TX
Jody Blazek, Blazek & Vetterling LLP - Houston, TX

Thursday Afternoon, Jan. 15, 2004

Presiding Officer:

Ronald S. Webster, Fizer, Beck, Webster, etal - Houston, TX

12:15 pm
1.00 hr

Luncheon Presentation

View from the Internal Revenue Service.

Emily A. Parker, Thompson & Knight LLP - Dallas, TX

1:30 pm 1.00 hr	<p>Employment Law Issues</p> <p>Update on current federal and state employment laws affecting nonprofit organizations, as well as pending legislation that may impact the business market.</p> <p>Katrina Grider, Katrina Grider Atty At Law - Cypress, TX</p>
2:30 pm 0.75 hr	<p>Dissolutions, Mergers and Subsidiaries</p> <p>Technical and antidotal guidance for charities (private foundations and public charities) in the areas of mergers, dissolutions (and other terminations) and creating subsidiaries (for-profit and nonprofit).</p> <p>Tina Lundy Melo, Fizer, Beck, Webster, etal - Houston, TX</p>
3:15 pm 0.50 hr	<p>The Supreme Court's Recent Decisions on Affirmative Action: Implications for the Nonprofit Sector</p> <p>This presentation will review the Supreme Court's limits on programs that consider race, and the sources of law that might arguably apply these rules to the nonprofit sector.</p> <p>H. Douglas Laycock, University Of Michigan Law School - Ann Arbor, MI</p>
4:00 pm 1.50 hrs	<p>A. Private Foundations</p> <p>Latest legislative developments affecting private foundations' payout, including compensation issues; special issues regarding grants by private foundations; and grant making from the perspective of a grantor.</p> <p>P. Mike McCullough, Thompson & Knight LLP - Dallas, TX David L. Nelson, Blazek & Vetterling LLP - Houston, TX Ronald S. Webster, Fizer, Beck, Webster, etal - Houston, TX</p>
4:00 pm 1.50 hrs	<p>B. Public Charities Alternatives: Pros and Cons of the Public Charity Options</p> <p>A comparison of the most common public charity alternatives, including supporting organizations and publicly supported charities, including a discussion of the support test requirements.</p> <p>Michael V. Bourland, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX Michelle D. Coleman-Johnson, Michelle Coleman-Johnson, P.C. - Fort Worth, TX</p>

Friday Morning, Jan. 16, 2004

Presiding Officer:

Jody Blazek, Blazek & Vetterling LLP - Houston, TX

8:30 am 1.50 hrs	<p>Current Developments in Taxation of Nonprofits</p> <p>Review of current developments: legislation, regulations, IRS rulings, and court opinions, with emphasis on exemption requirements, intermediate sanctions, unrelated business, subsidiaries, ventures, and charitable giving.</p> <p>Bruce R. Hopkins, Polsinelli Shalton Welte & Suelthaus P.C - Kansas City, MO</p>
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10:15 am 1.00 hr	<p>The Knowns and Unknowns of the Uniform Management of Institutional Funds Act (UMIFA)</p> <p>A review of the total return theory of investing, the history and purpose of the UMIFA, the UMIFA's key concepts and definitions, issues and uncertainties that have arisen and the proposed Revised Uniform Management of Institutional Funds Act. Special emphasis will be placed on the UMIFA in Texas and the problems that have arisen in the environment of declining investment returns in recent years.</p> <p>David M. Rosenberg, Thompson & Knight LLP - Dallas, TX</p>
11:15 am 1.00 hr	<p>The Problems and Opportunities Faced by Community-Based Organizations</p> <p>Over 13,000 Texas nonprofit organizations file 990 forms with the IRS annually. Many of these nonprofits are smaller, community-based organizations providing housing, family, juvenile, education, and job training services. The problems and opportunities faced by these organizations are diverse. This session provides an overview of community-based nonprofits, common compliance issues, and legal issues related to recent trends, including fee-generating activities and nonprofit delivery of traditional government services.</p> <p>Cedric Grice, Austin, TX Don Loving, Communities in Schools - Austin, TX David L. Nelson, Blazek & Vetterling LLP - Houston, TX Heather K. Way, University of Texas School of Law - Austin, TX</p>

Friday Afternoon, Jan. 16, 2004

Presiding Officer:

William H. Caudill, Fulbright & Jaworski L.L.P. - Houston, TX

12:15 pm 0.50 hr	<p>Luncheon Presentation: The Professional Advisor and the Philanthropist: Lessons Learned from Both Sides</p> <p>Curtis W. Meadows Jr., Thompson & Knight, LLP - Dallas, TX</p>
1:45 pm 1.00 hr	<p>What You Should Know to Advise and Counsel, or to Serve as, a Nonprofit Organization Director or Officer</p> <p>A panel discussion of the role of stewardship, community obligation, fiduciary duty, and ethical obligations of nonprofit directors, officers, and advisors in the post-Enron world.</p> <p>William H. Caudill, Fulbright & Jaworski L.L.P. - Houston, TX Pauline E. Higgins, Thompson & Knight - Houston, TX Mary Barrow Nichols, Austin, TX Susan K. Staricka, Office Of The Atty General - Austin, TX</p>
2:45 pm 1.00 hr	<p>Giving Leadership to Ethical Philanthropy</p> <p>How to create an interactive process with nonprofit clients for the development, implementation and oversight of a code of ethics for management and advisors.</p> <p>Paul L. Comstock</p>