

22nd Annual

# NONPROFIT ORGANIZATIONS INSTITUTE

Earn up to 14.25 Hours of Credit Including 2.25 Hours of Ethics Credit

Specialization Expected for: Tax Law, Estate Planning and Probate



January 12\*, 13-14, 2005

\*Optional Wednesday Evening Session

The Four Seasons Hotel  
Austin, Texas

# NONPROFIT ORGANIZATIONS INSTITUTE

January 12\*, 13-14, 2005 • The Four Seasons Hotel • Austin, Texas

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## WEDNESDAY EVENING, JAN. 12, 2005

### \*Optional Session — Additional \$

Please select on registration form.

6:00 p.m. Registration Opens

7:00 p.m. 2.00 hrs/.50 hr ethics

### A. Primer on Nonprofit Organizations and Charitable Giving

A guided tour through the basic legal requirements for tax-exempt organizations and charitable contributions, including charities, foundations, other exemptions, and state law concerns.

Brian W. Crozier, Austin

7:00 p.m. 2.00 hrs

### B. Understanding and Working with Nonprofit Financial Statements

A beginner's guide to understanding nonprofit financial statements and issues—ideal for executive directors, board members, development officers, funding organizations and others with financial oversight responsibilities. The session will cover accounting for funds, fund restrictions, and accruals. This workshop will conclude with illustrated examples, found in financial statements of the top 10 problems.

Kay Walther, Houston

9:00 p.m. Adjourn

## THURSDAY MORNING, JAN. 13, 2005

Presiding Officer: William H. Caudill

8:00 a.m. Registration Opens

Includes continental breakfast.

8:50 a.m. Welcoming Remarks

9:00 a.m. 1.50 hr ethics

### Advising on New Conflicts and Governance Issues Facing Nonprofit Organizations—A Path Through the Maze

This session provides an in-depth discussion of conflict of interest statements, best practices, and the looming shadow of *Sarbanes-Oxley*; potential reform or elimination of Type III Supporting Organizations and a formalized structure for Donor Advised Funds; and proposals for increased regulation of charities generally at the state and federal levels.

Terry L. Simmons, Dallas  
Michael W. Peregrine, Chicago, IL

10:30 a.m. Break

10:45 a.m. 1.25 hr

### Tax Compliance and Financial Reporting

*Tax Compliance Issues:* This session will review IRS compliance initiatives, including electronic filing, Form 1023, Utah EOCU and Data Unit, and market segment examinations. Using annual tax compliance checklists, significant issues will be highlighted, including problems with differences between GAAP and tax reporting methods, public support tests, alternative investments, compensation reporting, and more.

*Financial Reporting Issues:* Donors, grantors, watchdog agencies, and regulators evaluate a nonprofit's efficiency with expense ratios. Proper allocations between programs and supporting services are key to accurate ratios. Hear suggestions for realistic and rational cost-allocation systems for costs like marketing, Web sites, and personnel.

Jody Blazek, Houston  
Martha L. Benson, Dallas

12:00 p.m. Box-Lunch Presentation

### Protecting the Tax Exempt Status of Joint Ventures

Please select on registration form.

Robert J. Hearon, Jr., Austin

## THURSDAY AFTERNOON

Presiding Officer: David L. Nelson

1:15 p.m. .50 hr

### Grants for International Activities

A review of recent developments relating to international grants, including an update regarding Executive Order 13224 and IRS Best Practices Guidelines.

Lance W. Behnke, Houston

1:45 p.m. .75 hr

### Enterprising Activities—General Issues

Nonprofits are increasingly engaged in enterprising activities, such as Internet advertising, product sales, fee for service activities, rental of facilities, sponsorship income, mailing lists, and licenses of trademarks. Such activities raise a host of tax issues.

Joyce Hellums, Austin

2:30 p.m. .50 hr

### Enterprising Activities—Joint Ventures and Joint Research Projects

Opportunities and pitfalls for nonprofit organizations to engage in joint venture arrangements.

Stephen P. Nichols, Austin

3:00 p.m. Break

### - CONCURRENT SESSIONS - Track A. Private Foundation Issues, including Alternative Investments

3:15 p.m. .75 hr

### Alternative Investments

A discussion of recent trends, benefits, and pitfalls in the use of alternative investments from financial, fiduciary, and legal perspectives.

William H. Caudill, Houston  
Jody Blazek, Houston  
Sheryl L. Johns, Houston  
Paper by Paul H. Asofsky, Houston

4:00 p.m. .75 hr/.25 hr ethics

### Private Foundations Under Scrutiny

A discussion of recent reports and investigative articles related to actual or perceived abuses in the private foundation world, ethical issues, and the resultant scrutiny of foundations in general.

David L. Nelson, Houston  
Susan K. Staricka, Austin

4:45 p.m. .75 hr

### Self Dealing Issues with Private Foundations Sharing Personnel and Facilities with Disqualified Persons

With the popularity of "family offices," this presentation will focus on potential pitfalls when a foundation and related parties share facilities and personnel; case studies will be used to illustrate the points.

Ronald S. Webster, Houston

### Track B. Religious Organizations, Advocacy and Community-Based Organizations

3:15 p.m. 1.0 hr

### An Ark of Instruction in a Flood of Rules: What Religious Organizations Should Know about the Law

This session covers key federal and state tax and other legal issues affecting nonprofit religious organizations, including what religious organizations need to know about federal income and excise taxes, Texas taxes, and legal restrictions on operations and internal governance.

Johnny Rex Buckles, Houston

4:15 p.m. .50 hr

### Advocacy by Nonprofits: "To Speak or Not to Speak"

A discussion of the basic limitations on legislative activities and political campaigning by nonprofit organizations; including specific activities that present legal problems; and practical advice to executives of nonprofit organizations and their counsel.

Johnny Rex Buckles, Houston

4:45 p.m. .75 hr

### Issues Faced by Community-Based Organizations

Many nonprofits are smaller, community-based organizations providing housing, family, juvenile, education, job training services, and a host of other critical social services. Despite their size, they face the same challenges as other nonprofits. This session will provide an overview of community-based nonprofits, their governance challenges, as well as common compliance issues, and legal issues related to recent trends.

Stephen D. Maislin, Houston  
Barry Silverberg, Austin  
D'Ann Johnson, Austin

5:30 p.m. Adjourn

## FRIDAY MORNING, JANUARY 14, 2005

**Presiding Officer: Ronald S. Webster**

8:00 a.m. Conference Room Opens

Includes continental breakfast.

8:30 a.m. 1.50 hr

### Current Developments

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.

Bruce R. Hopkins, Kansas City, MO

10:00 a.m. Break

10:15 a.m. .50 hr

### Reasonable Compensation Issues for Nonprofits

A discussion and analysis of the legal requirements imposed on all nonprofit organizations with respect to compensation issues, and practical advice on compliance, including lessons from the recent Carl and Florence King Foundation litigation.

Jan Soifer, Austin

10:45 a.m. .50 hr

### Protecting Your Volunteers

This seminar will cover what proactive steps a Texas charity can take to protect volunteers from liability. It will also discuss steps volunteers can take to protect themselves.

Frank Sommerville, Arlington

11:15 a.m. .50 hr

### Growing Revenues from Fundraising, Grants, and Programs: Thinking Beyond the Traditional Models

Today's philanthropic and business culture has changed; the Generation X and Y donor is far more educated about philanthropy and volunteerism. A look at the possibilities around growing revenue in non-traditional models and through different donor bases.

Sara Speer Selber, Houston

11:45 a.m. .75 hr

### Responsible Management of Charitable Assets

This presentation covers the need for charities to preserve and protect corporate assets and the best approaches for achieving this goal.

David M. Rosenberg, Dallas

12:30 p.m. Lunch on Your Own

## FRIDAY AFTERNOON

**Presiding Officer: Marjorie S. Schultz**

1:45 p.m. 1.00 hr

### Charitable Giving: Key Legal Issues, Donor Intent, and Staying Clear of Plans that Go Over the Edge

The financial services industry presents many creative strategies to help charitable organizations raise funds: which strategies are appropriate to "use" and which strategies are appropriate to "lose."

Marjorie S. Schultz, Houston  
Michael V. Bourland, Fort Worth

2:45 p.m. .75 hr

### Employment Law Myths

Consensual sex isn't harassment, salaried employees don't get overtime, and other common myths about employment law will be explored.

Connie L. Cornell, Austin

3:30 p.m. Adjourn

Mail this registration form or fax a copy to: (512) 475-6876

REGISTRATION FOR NO05  
The University of Texas School of Law • Office of Continuing Legal Education  
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### REGISTRATION

*Includes Course Binder*

☐ Early Registration Fee due by Wed., January 5, 2005 ..... \$395.00

☐ Registration Fee after Wed., January 5, 2005 ..... \$445.00

☐ Optional Wednesday Evening Session ..... \$75.00

**Select One:** [ ] A. Primer on Nonprofit Organizations  
[ ] B. Nonprofit Financial Statements

☐ Thursday Box-Lunch Presentation with Robert J. Hearon, Jr. .... \$20.00

### CONFERENCE PUBLICATIONS AND MEDIA

*Allow 2-3 weeks from conference date for delivery.*

☐ Course Binder ..... \$200.00  
*Note: Conference registration includes Course Binder.*

☐ Audio CD Set ..... \$175.00

### METHOD OF PAYMENT

☐ Check (make checks payable to: **The University of Texas at Austin**)

☐ VISA or ☐ Mastercard (sorry, no AMEX or Discover)

Card #     -     -     -

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## AUSTIN

Jan. 12-14, 2005

### CONFERENCE LOCATION



**The Four Seasons Hotel**  
98 San Jacinto  
Austin, TX 78701  
(512) 685-8100

\$195 single or double special  
group rate (subject to availability)  
good through **December 17, 2004**

Parking: \$5 self-parking; daily  
Valet: \$10 valet; daily

### KEY DATES

#### Registration and Cancellation

**January 5, 2005, 5 p.m.**  
•last day for early registration  
add \$50 for registrations  
received after this time

**January 7, 2005, 5 p.m.**  
•last day for full refund

**January 10, 2005, 5 p.m.**  
(Monday before conference)  
•last day for partial refunds  
\$50 processing fee applied

**January 12, 2005, 7 p.m.**  
•optional session begins

**January 13, 2005, 9 a.m.**  
•conference begins

## CONFERENCE FACULTY

Lance W. Behnke  
Bracewell & Patterson, L.L.P.  
Houston

Martha L. Benson  
Dallas

Jody Blazek  
Blazek & Vetterling LLP  
Houston

Michael V. Bourland  
Bourland, Wall & Wenzel, P.C.  
Fort Worth

Johnny Rex Buckles  
University of Houston  
Law Center  
Houston

William H. Caudill  
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Houston

Connie L. Cornell  
Cornell Smith & Mierl, LLP  
Austin

Brian W. Crozier  
Borby, Crozier & Dobie, P.C.  
Austin

Robert J. Hearon, Jr.,  
Graves, Dougherty, Hearon &  
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D'Ann Johnson  
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with Attorney Resources  
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Stephen D. Maislin  
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Sara Speer Selber  
The Philanthropic  
Management Team  
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Barry Silverberg  
Center for Community-Based  
& Nonprofit Organizations  
Austin

Terry L. Simmons  
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This course has been approved for Minimum Continuing Legal Education credit by the State Bar of Texas Committee on MCLE in the amount of 14.25 hours, of which 2.25 credit hours will apply to legal ethics/professional responsibility credit.

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### ABOUT THE COVER

"Berries," pastel on paper, is by Caitlin Hill. For more information, call (512) 289-4314 or email her at [caitlin\\_hill@yahoo.com](mailto:caitlin_hill@yahoo.com).



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