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INSTITUTE**

*The Southwest's leading gathering of executives, attorneys, accountants, trustees, CEOs  
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January 16\*, 17-18, 2008

Four Seasons Hotel • Austin, Texas

\*Optional Wednesday Evening Sessions

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WEDNESDAY EVENING, JAN. 16, 2008\*

\* Optional Breakout Sessions—please select on registration form; additional fee.

5:00 p.m. Registration Opens

Includes light dinner buffet.

Track A

5:30 p.m. 2.25 hrs including .50 hr ethics

Primer on Nonprofit Organizations and Charitable Giving

This session covers choice of entity, obtaining appropriate tax-exempt status, prohibited transactions, intermediate sanctions, governance and ethical issues, basics of unrelated business taxable income, basic liability issues and risk management, and basics of charitable planning.

Michael V. Bourland, Fort Worth, TX  
Darren B. Moore, Fort Worth, TX

Track B

5:30 p.m. 2.25 hrs

The Rules: GAAP that Specifically Applies to Nonprofit Organizations

Ever wonder about the authoritative accounting guidance for nonprofit organizations? Who makes this stuff up? Why the rules were created? And, most of all, what do they all mean? Using a set of financial statements as a basis for understanding, this session explores the rules, what they are trying to accomplish, the choices that can be made about when and how to follow them, and the consequences of ignoring them.

Martha L. Benson, Dallas, TX

8:00 p.m. Adjourn

THURSDAY MORNING, JAN. 17, 2008

Presiding Officer:

Sheryl L. Johns, Houston, TX

8:00 a.m. General Registration Opens

Includes continental breakfast.

8:50 a.m. Welcoming Remarks

9:00 a.m. 1.00 hr includes .25 hr ethics

New IRS Focus on Nonprofit Corporate Governance

The presenter will identify the multiple ways in which the IRS is manifesting its increased interest in the governance of tax-exempt organizations, and will discuss specific tax and governance planning measures individual EOs may consider as a means of responding to this new IRS interest.

Michael W. Peregrine, Chicago, IL  
Commentator: Michael V. Bourland,  
Fort Worth, TX

10:00 a.m. .50 hr

Federal Enforcement Actions

This session will discuss IRS enforcement actions as part of a "Service + Enforcement = Compliance" Mission, plus a discussion of IRS compliance initiatives directed at nonprofit organizations of all types.

Emily A. Parker, Dallas, TX

10:30 a.m. Break

Current Giving and Deferred Giving after the Pension Protection Act

10:45 a.m. .75 hr

Overview of the Pension Protection Act

An overview of the 2006 Pension Protection Act and a discussion of major implications and recent developments.

Shannon G. Guthrie, Dallas, TX

11:30 a.m. .75 hr

Pension Protection Act Panel Discussion

This panel looks at the practical implications of compliance with PPA for grant makers and supporting organizations, plus the impact of the PPA on donors and future giving.

Moderator: Shannon G. Guthrie, Dallas, TX  
Laura Hansen Dean, Austin, TX  
Sheryl L. Johns, Houston, TX

LUNCHEON PRESENTATION

Sponsored by Thompson & Knight LLP

12:15 p.m. Pick up Box Lunch

12:30 p.m. .75 hr

Challenge, Choice and Change: The Current State and Future Prospects of American Philanthropy

In a time of sweeping growth and experimentation with new methods and modes of philanthropic activity, American leaders and citizens are challenged to think ever more clearly about the most important processes and purposes of such work. This presentation explores the facts and proposes a compelling way of thinking and acting in such times.

Kenneth L. Gladish, Ph.D., Grand Rapids, MI

1:15 p.m. Break

THURSDAY AFTERNOON

CONCURRENT SESSIONS  
TRACK A: PRIVATE FOUNDATIONS

Presiding Officer:

Ronald S. Webster, Houston, TX

1:30 p.m. 1.25 hrs

Innovative Ways for Private Foundations to Give Money: Staying Within the Rules and Avoiding Pitfalls

This session will quickly cover basic tax rules of how private foundations may spend their money, followed by a more in-depth discussion of specific ways in which they can, but often choose not to. This includes, for example, grants to for-profits via expenditure responsibility, grants to individuals other than for educational purposes, and direct charitable activity. This session will also cover related topics of interest, such as grant-making to fiscal sponsors, scholarship grants (whether direct or indirect), and the impact of the Pension Protection Act on private foundation grant practices.

Stephanie Petit, San Francisco, CA

<div>2:45 p.m. Break</div> <div>3:00 p.m. .75 hr</div> <div> <b>Explore Forms 990-PF and 4720</b>  Learn how to analyze these returns filed by private foundations to find answers to financial and compliance issues and spot problems. Consider expanded excise tax on investment income and PPA expansion of penalties. For transactions that violate sanctions, discuss how to correct and report them, and when penalties can or cannot be abated.  Jody Blazek, Houston, TX </div>	<div>3:00 p.m. .75 hr including .50 hr ethics</div> <div> <b>Risk Management: Best Practices for Public Charities</b>  A discussion of liability, indemnification and insurance issues facing charitable organizations; current areas of concern; and advice for protecting organization managers against personal liability exposure.  Brian W. Crozier, Austin, TX </div>	<div>9:00 a.m. 1.50 hrs</div> <div> <b>Current Tax and Legislative Developments for Nonprofit Organizations</b>  Review of current developments: legislation, regulations, IRS rulings, and court opinions, with emphasis on qualification for exemption, charitable giving, IRS audit activity, tax shelters, governance developments, unrelated business, joint ventures, private inurement and benefit, political activity, supporting organizations, donor-advised funds, endowments, and private foundations.  Bruce R. Hopkins, Kansas City, MO </div>
<div>3:45 p.m. .75 hr</div> <div> <b>Qualifying Distributions</b>  A discussion of what counts and doesn't, set-asides, asset classification issues (exempt function versus investment), and asset valuation issues (with a focus on alternative investments and mineral interests).  David L. Nelson, Houston, TX </div>	<div>3:45 p.m. .75 hr</div> <div> <b>Golf, Gambling, and Galas: Legal Issues in Fundraising Activities</b>  From bake sales to Texas Hold 'Em tournaments, nonprofit staff and board members go to creative and often extraordinary lengths to raise funds. What can be easily overlooked, however, are the legal issues that complicate nonprofit fundraising. This session discusses the state and federal laws that impact solicitation, special events, and special categories of donations.  D'Ann Johnson, Austin, TX  Additional Speaker TBA </div>	<div>10:30 a.m. Break</div> <div>10:45 a.m. .75 hr</div> <div> <b>The New Form 990</b>  Get prepared for enhanced transparency on the new IRS Form 990 with a walk through the significantly revised form promised to be filed for fiscal years beginning in 2008. If release is delayed, draft and efforts to influence it will be discussed.  Jody Blazek, Houston, TX </div>
<div>4:30 p.m. .75 hr</div> <div> <b>Case Studies Exploring Self-Dealing</b>  Self-dealing is a major compliance area for private foundations and their disqualified persons. This session will explain the rules and then present current case studies illustrating the rules.  Ronald S. Webster, Houston, TX </div>	<div>4:30 p.m. .75 hr</div> <div> <b>Employment Law 101 for Nonprofits: An Overview of Title VII, FLSA and More</b>  This session will include a discussion of wage and hour issues, workplace harassment, office policies and procedures, and issues affecting volunteers, part-time employees and temps.  Katrina Grider, Cypress, TX </div>	<div>11:30 a.m. 1.00 hr</div> <div> <b>Compensation Issues Including Excess Benefit Transaction Rules</b>  Discussion of the IRS executive compensation initiative report, and recent developments in the area of executive compensation examinations and IRC Section 4958.  David L. Fish, Washington, DC  Commentator: Joyce Hellums, Austin, TX </div>
<div>5:15 p.m. Adjourn to Reception</div> <div>Sponsored by</div> <div>The Frost Financial Management Group</div>	<div>5:15 p.m. Adjourn to Reception</div> <div>Sponsored by</div> <div>The Frost Financial Management Group</div>	<div>12:30 p.m. Lunch on Your Own</div>
<div>FRIDAY MORNING, JAN. 18, 2008</div> <div> <b>TRACK B: CHARITABLE ORGANIZATIONS</b>   <b>Presiding Officer:</b>  Richard W. Meyer, Austin, TX </div> <div>1:30 p.m. 1.25 hrs</div> <div> <b>Issues Facing Religious Organizations</b>  Religious organizations are unique under the law. Churches and certain other religious organizations are granted special privileges that no other nonprofit organization enjoys. This session will assist attorneys in addressing the unique issues that face religious organizations, and will also help attorneys determine which religious organizations are entitled to special privileges. Volunteer attorneys who work with their local church, temple or mosque will learn issue-spotting that is unique in religious organizations.  Frank Sommerville, Arlington, TX </div> <div>2:45 p.m. Break</div>		
	<div>8:45 a.m. Break</div>	<div>FRIDAY AFTERNOON</div> <div> <b>Presiding Officer:</b>  Susan K. Staricka, Austin, TX </div> <div>1:45 p.m. .50 hr</div> <div> <b>What's up with UPMIFA?</b>  The speaker will discuss the new Texas Uniform Prudent Management of Institutional Funds Act, will contrast it with the former Texas Uniform Management of Institutional Funds Act, and will explore the implications of the new statute for Texas charitable organizations and their fiduciaries.  David M. Rosenberg, Dallas, TX  Commentator: Martha L. Benson, Dallas, TX </div> <div>2:15 p.m. .50 hr</div> <div> <b>Fiduciary Duty Standards</b>  This presentation discusses the general fiduciary duties imposed on nonprofit board managers </div>

under state law, as well as the standard of care that they must meet. The presentation will also discuss the fiduciary duties imposed on trustees of charitable trusts, and the standard of care applicable in special circumstances (including the management of investments). Modern trends, including uniformity and the federalization of fiduciary duties, will further be examined.

Johnny Rex Buckles, Houston, TX

**2:45 p.m.** .75 hr including .25 hr ethics

**Lobbying and Political Activities:  
Interactions Between Politicians and  
Charities and the Upcoming 2008  
Elections**

Given the scope of modern elections, politicians frequently seek support for their policies from charities and their members. Charities often rely on legislators to draft laws to protect their charitable mission or beneficiaries. Although supporting public policies and lobbying for legislative change generally is acceptable, campaigning for a politician is an absolute no-no for any charity. This session will teach you how to avoid political campaigning, discuss the role of the IRS in monitoring political activity, and help you better understand permissible lobbying strategies. You may not know who to vote for at the end of this session, but you will know the difference between lobbying and campaigning and how to comply with the tax laws.

David L. Fish, Washington, DC  
Jack B. Siegel, Chicago, IL  
Nicola Fuentes Toubia, Houston, TX

**3:30 p.m.** Adjourn

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## Course Binder

The Nonprofit Organizations Institute generates the year's definitive set of resource materials for the nonprofit community. Don't miss papers on current developments, governance and compliance, along with sample forms, policies and "take-away" documents.

## Audio CD Set

The Nonprofit Organizations Institute presentations are available on CD. Listen to the entire conference or individual sessions at your convenience.

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**Includes Course Binder, Thursday Box Lunch Presentation and Thursday Evening Reception**

☐ Early Registration Fee due by Wednesday, Jan. 9, 2008 ..... \$450.00

☐ Registration Fee after Wednesday, Jan. 9, 2008 ..... \$500.00

### ADD OPTIONAL WEDNESDAY EVENING SESSION—Select one:

☐ A. Primer on Nonprofit Organizations and Charitable Giving ..... \$60.00

☐ B. The Rules: GAAP That Specifically Applies to Nonprofits..... \$60.00

### CONFERENCE PUBLICATIONS AND MEDIA

**Allow 2-4 weeks from the conference date for delivery.**

☐ Course Binder Without Conference Registration ..... \$200.00

*Note: Conference registration includes Course Binder.*

☐ Audio CD Set ..... \$175.00

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## AUSTIN

January 16\*, 17-18, 2008

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#### Four Seasons Hotel

98 San Jacinto  
Austin, TX 78701  
512-685-8100

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(subject to availability)  
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**Parking:** \$7 self-parking at  
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#### KEY DATES

##### Registration & Cancellation

January 9, 2008—5 p.m.

*last day for early registration*  
add \$50 for registrations  
received after this time

January 11, 2008—5 p.m.

*last day for full refund*

January 14, 2008—5 p.m.

*last day for partial refunds*  
\$50 processing fee applied

January 16, 2008—5:30 p.m.

*Optional Wed. evening sessions begin*

January 17, 2008—9 a.m.

*conference begins*

#### M C L E

This course has been approved for Minimum Continuing Legal Education credit by the State Bar of Texas Committee on MCLE in the amount of 15.25 hours, of which 2.25 credit hours will apply to legal ethics/professional responsibility credit. The University of Texas School of Law is a State Bar of California approved MCLE provider (#1944).

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