26th Annual Nonprofit Organizations Institute
January 14*, 15-16, 2009 • Four Seasons Hotel • Austin, TX

Wednesday Afternoon, Jan. 14, 2009

	Optional Breakout Sessions Please select on registration form - additional fee.
2:30 pm	**Registration Opens**

Track A - Primer on Nonprofit Organizations

3:00 pm 1.50 hrs 0.50 hr ethics	**Primer on Nonprofit Organizations—Part I** This two-part session covers choice of entity and governance issues common among nonprofit organizations, and offers a brief overview of non-501(c)(3) tax-exempt organizations. It offers a crash course to private foundations and public charities with a discussion of obtaining tax-exempt status, and maintaining that status by avoiding transactions prohibited by the Internal Revenue Code such as private benefit, prohibited transactions for private foundations, and excess benefit transactions for public charities. The session will also provide an introduction to the unrelated business income tax. Darren B. Moore, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX
4:30 pm 0.00 hr ethics	**Break**
4:45 pm 1.50 hrs	**Primer on Nonprofit Organizations (cont.)**
6:15 pm 0.00 hr ethics	**Adjourn**

Track B - The New Form 990: A Nuts and Bolts Guide

3:00 pm 1.50 hrs	**The New Form 990: A Nuts and Bolts Guide** This session provides a nuts and bolts guide to the new Form 990, highlighting key issues for both preparers and organizations providing information to their accountants. Joyce Hellums, Ernst & Young LLP - Austin, TX Kathy Pitts, Ernst & Young LLP - Birmingham, AL Elaine Sommerville, Ratliff & Sommerville, PC - Arlington, TX
4:30 pm 0.00 hr ethics	**Break**
4:45 pm 1.50 hrs	**The New Form 990: A Nuts and Bolts Guide (cont.)**

6:15 pm 0.00 hr ethics	**Adjourn**

Thursday Morning, Jan. 15, 2009

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

8:00 am	**Registration Opens** Includes continental breakfast.
8:50 am	**Welcoming Remarks**
9:00 am 0.75 hr 0.25 hr ethics	**New IRS Focus on Nonprofit Corporate Governance** The IRS has increased its scrutiny of nonprofit governance. This presentation examines important recent developments concerning the IRS's expectations and areas of interest in matters relating to governance Johnny Rex Buckles, University of Houston Law Center - Houston, TX
9:45 am 0.50 hr	**Donor Advised Funds** This presentation will cover basic definitional issues, prohibitions on distributions, benefits, and payments, IRS compliance efforts, and prospects for corrective legislation. Janne G. Gallagher, Council on Foundations - Arlington, VA
10:15 am 0.50 hr	**The IRS View of Alternative Investments** Some of the most complex questions raised in recent years have been generated around so-called alternative investments. These investments often produce unrelated business income and may contain prohibited tax shelter problems and reporting issues under Section 4965. Additionally, if the investments are housed within offshore entities, there may be numerous foreign reporting and disclosure requirements. This session will help you spot these issues. David L. Nelson, Blazek & Vetterling - Houston, TX
10:45 am	**Break**
11:00 am 0.50 hr	**Program Effectiveness: The Use of Outcomes Measurement to Guide Grant Making at the Michael & Susan Dell Foundation** Chris L. Mitchell, Michael & Susan Dell Foundation - Austin, TX

11:30 am 1.25 hrs 0.25 hr ethics	**The New Form 990: Key Issues for Nonprofit Organizations** Find out how extensive new facts and figures on the revised Form 990 enhance transparency, but may be troubling for those gathering the information. This panel will consider when 990 preparers are subject to the section 6694 preparer penalty, and discuss the IRS Governance and Management initiatives reflected in the return. Jody Blazek, Blazek & Vetterling - Houston, TX David L. Fish, Internal Revenue Service - Arlington, VA David M. Rosenberg, Thompson & Knight LLP - Dallas, TX Moderator: Ronald S. Webster, Fizer, Beck, Webster, Bentley & Scroggins, P.C. - Houston, TX

Thursday Afternoon, Jan. 15, 2009

	LUNCHEON PRESENTATION Sponsored by Thompson & Knight LLP
12:45 pm	**Pick up Box Lunch**
1:00 pm 0.75 hr	**Update on the Economy and Financial Markets: What It Means for the Nonprofit Sector** Patrick M. Rooney, The Center on Philanthropy at Indiana University - Indianapolis, IN
1:45 pm	**Break**

Track A - Private Foundations
Presiding Officer:
Don Snider, The Flinn Foundation - Phoenix, AZ

2:00 pm 1.00 hr	**Integrating Private Foundations with Estate Planning, Including Family Limited Partnerships (FLPs)** This session will address issues which arise during the founder's lifetime as well as during the administration of the founder's estate, including co-ownership of assets, income-producing capacity of assets, and ways to integrate closely-held businesses, such as family limited partnerships, into the charitable planning. Yolanda C. Knull, Vinson & Elkins LLP - Houston, TX Jeffrey N. Myers, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX Marjorie S. Schultz, Marjorie S. Schultz & Associates - Houston, TX
3:00 pm 0.75 hr	**Implementing Mission-Related Investing** Increasingly, foundations and endowments are adopting strategies beyond traditional grant awards to further their philanthropic missions. This session will provide an overview of trends, investment opportunities, and issues to consider in implementing mission-related investing. Kyle J. Johnson, Cambridge Associates LLC - Boston, MA
3:45 pm 0.00 hr ethics	**Break**

4:00 pm 0.75 hr	**Creative Ways to Satisfy Private Foundation Payout Rules** This presentation will focus on how private foundations may satisfy their required annual payout in ways other than merely making grants to public charities. Tyree Collier, Thompson & Knight LLP - Dallas, TX
4:45 pm 0.75 hr	**Planning and Compliance Questions that Private Foundation Board Members, Trustees and Advisors Need to Ask** Using memos and checklists, this presentation will explore issues and hard-to-answer questions that private foundations face in complying with tax rules. Jody Blazek, Blazek & Vetterling - Houston, TX
5:30 pm 0.00 hr ethics	**Adjourn to Reception** Sponsored by the Frost Financial Management Group

Track B - Charitable Organizations
Presiding Officer:
Kenneth L. Gladish, Austin Community Foundation - Austin, TX

2:00 pm 1.00 hr	**A Practical Guide to Using the Internet for Fundraising, Communication and Community Building** Many nonprofits launch web sites which quickly become “frozen” due to infrequent updates and low site traffic; such sites frequently provide no measurable increase in donations or support. This session explores how nonprofits can enhance their web presence and communicate more authentically and effectively using email messaging, blogging, Flikr, Facebook, online auctions, and variations of instant messaging. It offers practical advice and examples on budgets, success stories, common board attitudes to new marketing approaches, and possible pitfalls in building, using and maintaining both traditional web sites and new web communication tools. Greg McHale, good2gether, Inc. - Cambridge, MA
3:00 pm 0.75 hr	**What Every Charitable Organization Needs to Know About the Unrelated Business Income Tax (UBIT)** The tough economic times keep getting tougher, which means that charities must be more creative with how they maintain, and even increase, their revenues. This session will discuss the basic rules governing commercial activities by nonprofits and explain how charities can develop new and innovative programs without having to pay the unrelated business income tax. Nicola Fuentes Toubia, Fuentes Toubia, PLLC - Houston, TX
3:45 pm 0.00 hr ethics	**Break**
4:00 pm 0.50 hr	**Consolidations in the Nonprofit Sector** As the economy slows and charitable contributions decline, many smaller nonprofits consider merging or consolidation as an option. This session covers key legal issues involved in the merging, acquisition, or consolidation of nonprofit organizations. Shane W. Hudson, Fizer, Beck, Webster, Bentley & Scroggins, P.C. - Houston, TX

4:30 pm 1.00 hr	**Current Issues Facing Religious Organizations** 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. This session 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. Malachi Johnson, New Light Christian Center - Houston, TX Frank Sommerville, Weycer, Kaplan, Pulaski & Zuber, P.C. - Arlington, TX
5:30 pm 0.00 hr ethics	**Adjourn to Reception** Sponsored by the Frost Financial Management Group

Friday Morning, Jan. 16, 2009

Presiding Officer:
Ronald S. Webster, Fizer, Beck, Webster, Bentley & Scroggins, P.C. - Houston, TX

8:00 am 0.75 hr ethics	**Optional Ethics Breakfast** **Ethical Issues for Lawyers Serving Nonprofit Organizations** This session will discuss the ethical obligations and potential conflicts of interest faced by lawyers serving as counsel for nonprofit organizations, lawyers serving as nonprofit board members, and those serving dual roles as counsel and board members for nonprofit organizations. Jan Soifer, Baron & Budd, P.C. - Austin, TX
8:45 am	**Break**
9:00 am 1.50 hrs	**Current Tax and Legislative Developments for Nonprofit Organizations** A review of current developments, including legislation, regulations, IRS rulings, and court opinions, with emphasis on these aspects of the law: qualification for exemption, new public charity rules, IRS audit and compliance check activity, governance developments, unrelated business, joint ventures, private inurement and benefit, intermediate sanctions, legislative and political activity, supporting organizations, donor-advised funds, endowments, private foundations, and planned and other charitable giving. Bruce R. Hopkins, Polsinelli Shughart PC - Kansas City, MO
10:30 am	**Break**

10:45 am 0.75 hr	**Current Developments from the IRS Perspective** This session will review updates on developments from the IRS national office perspective. The program includes a discussion of the IRS's implementing guidelines and new critical initiatives, an update on the Compensation Initiative, the Hospital Project Final Report, the College and University Questionnaire, changes in the advance ruling process, and the new voluntary compliance program. The program will also discuss the process for reviewing and studying recent IRS initiatives beginning with questionnaires to taxpayers which may lead to an examination of the organization. David L. Fish, Internal Revenue Service - Arlington, VA
11:30 am 0.75 hr	**Perfecting Donor Intent with a Pledge Agreement** This session will discuss situations (a) where the purpose for which the donation was made is no longer a priority for the charitable organization, which now wants to use the funds for a new purpose; and (b) where the donation far exceeds the purpose of the gift and the charity wishes to divert the excess money to a different purpose. Who has standing to act on behalf of the donor, who irrevocably gave away the funds, and (more importantly) how can a charitable gift be structured with a Pledge Agreement to provide flexibility to deal with the future's necessarily changed reality? Eric A. Manterfield, Krieg DeVault LLP - Noblesville, IN

Friday Afternoon, Jan. 16, 2009

Presiding Officer:
Susan K. Staricka, Office of the Attorney General - Austin, TX

12:15 pm	**Lunch on your Own**
1:30 pm 0.50 hr	**Charitable Planning Opportunities: Charitable Lead Trusts and Charitable Remainder Trusts** This session explores charitable planning alternatives to address family estate and charitable planning objectives; one or more case studies will be used to demonstrate the integration of the charitable planning techniques of charitable remainder trust and charitable lead trust, with traditional estate planning tools. Michael V. Bourland, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX
2:00 pm 0.75 hr	**Working the System: Why and How Nonprofits Should Develop Effective Advocacy Tools** With a host of proposed legislative and regulatory changes governing how they must operate, nonprofits need to know how to advocate to their advantage. This session will discuss (i) how nonprofits can identify key legislative and regulatory issues that will effect them; (ii) proposed federal and state legislation and regulations that have the greatest impact on nonprofits; and (iii) how nonprofits can lobby without jeopardizing their tax-exempt status. Richard Wayne Meyer, Austin, TX Nicola Fuentes Toubia, Fuentes Toubia, PLLC - Houston, TX
2:45 pm 0.75 hr	**Employment Law 101 for Nonprofits: Avoiding Labor Pain** An entertaining and informative update of key employment issues for nonprofit organizations. Connie L. Cornell, Cornell Smith & Mierl, LLP - Austin, TX

3:30 pm	**Adjourn**