

# 2014 Nonprofit Organizations Primer

## January 15, 2014 • Four Seasons Hotel • Austin, TX

### Wednesday Afternoon, Jan. 15, 2014

**Presiding Officer:**

**Frances Leos Martinez**, Texas C-Bar and Entrepreneurship and Community Development Clinic, The University of Texas School of Law - Austin, TX

3:00 pm	<p><b>Registration Opens</b></p> <p>Includes light refreshments.</p>
3:25 pm	<p><b>Welcoming Remarks</b></p>
3:30 pm 0.75 hr	<p><b>Nonprofit Governance 101</b></p> <p>An overview of governance issues common with nonprofit organizations, including fiduciary duties of officers and directors.</p> <p>Jeffrey T. McClean, Fizer, Beck, Webster, Bentley &amp; Scroggins - Houston, TX</p>
4:15 pm 0.75 hr	<p><b>Considerations in Applying for and Maintaining Exemption</b></p> <p>The basics of applying for tax-exemption from the IRS, including practical tips to make the process smoother, the types of filings that may be made with the IRS regarding obtaining and maintaining exemption, working with the IRS in Cincinnati TE/GE and with the IRS National Office, along with annual reporting requirements and automatic revocation.</p> <p>Tricia Johnson, EY - Cincinnati, OH</p>
5:00 pm 0.75 hr	<p><b>Basic 501(c)(3) Compliance</b></p> <p>A broad look at some of the fundamental principles that govern charitable tax-exempt organizations, including organizational and operational tests, private inurement/benefit issues, lobbying/political activities, UBIT and the IRS view on governance.</p> <p>Michaela J. Cromar, Sanford, Baumeister &amp; Frazier, LLP - Fort Worth, TX</p>
5:45 pm	<p><b>Break</b></p>

### Wednesday Evening, Jan. 15, 2014

**Concurrent Sessions**

**Private Foundation Basics**

**Presiding Officer:**

**Frances Leos Martinez**, Texas C-Bar and Entrepreneurship and Community Development Clinic, The University of Texas School of Law - Austin, TX

6:00 pm  
0.75 hr

**Private Foundation Basics and Common Issues**

Overview of key issues and risks commonly encountered by private foundations and private foundation managers, with an examination of the private foundation excise tax rules from the Internal Revenue Code Sections 4940 through 4945 and a discussion of ways to avoid some of the most common causes for excise tax issues.

Kelli Archibald, EY - Phoenix, AZ

6:45 pm

**Adjourn to Reception**

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**Public Charity Basics**

**Presiding Officer:**

**Michaela J. Cromar**, Sanford, Baumeister & Frazier, LLP - Fort Worth, TX

6:00 pm  
0.75 hr

**Public Charity Basics**

Examination of legal issues common across the broad spectrum of public charities with special attention given to organizational and qualification concerns for the various categories of public charities, common legal matters arising in the context of operations, tax compliance issues including excess benefit transactions and intermediate sanctions, fundraising for the organization including the use of fiscal sponsor relationships, and use of affiliated and subsidiary entities.

Darren B. Moore, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX

6:45 pm

**Adjourn to Reception**

6:45 pm

**Welcome Reception**

Join us for a networking opportunity with faculty and colleagues.