

# 2023 Nonprofit Organizations Fundamentals Workshop

## January 18, 2023 • Four Seasons Hotel • Austin, TX

Wednesday Afternoon, Jan. 18, 2023

### Fundamentals Presentations (Main Ballroom)

Understanding issues at the center of a nonprofit's operation is essential. These presentations focus on key areas for both charitable organizations and private foundations, and outline basic concepts and practical guidance for practitioners.

*See presentation details and times below - select on registration form.*

### Form 990 and Form 990-PF Workshops (Small-Group Breakouts)

These workshops are identical sessions designed to provide multiple opportunities throughout the day for instruction and discussion in a small-group format. Please register for the workshop session of your choice.

*See presentation details and times below - select on registration form.*

12:30 pm

#### Registration Opens

Includes light refreshments.

1:20 pm

#### Welcoming Remarks

### 1:30 P.M. CONCURRENT SESSIONS

Please select on registration form. Each session ends with a 15-minute break.

### CONCURRENT TRACKS

#### 1A/B: Understanding the 501(c) and Governmental Entity Universe

##### Presiding Officer:

**Andrea L. March**, Texas Rio Grande Legal Aid - Austin, TX

1:30 pm  
1.00 hr

#### Understanding the 501(c) and Governmental Entity Universe

A primer on tax exempt organizations, including an overview of the most common exemptions under 501(c), and a more detailed look at the varied types of 501(c)(3) organizations and their distinguishing characteristics. Share practical insights into setting up new tax exempt organizations and lessons learned from both attorney and accountant perspectives.

Jonathan S. Blum, Polsinelli PC - Dallas, TX

Neely D. Duncan, FORVIS - Dallas, TX

Materials By:

Genevra Williams, Mendrygal Law, PLLC - Dallas, TX

#### 1C: Form 990 Workshop (limited capacity - choose 1)

1:30 pm  
1.00 hr

### **Form 990 Workshop**

Walk through Form 990, including tips for filling out key sections, policies, financials, compensation, etc., as well as guidance in gleaning key information when reading a completed form. **Space is limited.**

*NOTE: All Form 990 Workshops cover the same material. Select only one on the order form.*

Melva Scott, Ernst & Young LLP - Fort Worth, TX  
Harrison M. Smith, Schmoyer Reinhard LLP - Fort Worth, TX

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## **1D: Form 990-PF Workshop (limited capacity - choose 1)**

1:30 pm  
1.00 hr

### **Form 990-PF Workshop**

Walk through Form 990-PF, including tips for filling out key sections, policies, financials, compensation, etc., as well as guidance in gleaning key information when reading a completed form. **Space is limited.**

*NOTE: All Form 990-PF Workshops cover the same material. Select only one on the order form.*

Mike Sales, Ernst & Young LLP - Iselin, NJ  
Chelsey Ziegler-Scaffidi, Heising-Simons Foundation - Los Altos, CA

2:30 pm

### **15-Minute Break**

### **2:45 P.M. CONCURRENT SESSIONS**

Please select on registration form. Each session ends with a 15-minute break.

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## **CONCURRENT TRACKS**

### **2A: Public Charities: Compliance and Operational Framework**

#### **Presiding Officer:**

**Andrea L. March**, Texas Rio Grande Legal Aid - Austin, TX

2:45 pm  
1.00 hr

### **Public Charities: Compliance and Operational Framework for Maintaining Tax Exempt Status**

A discussion of what it takes to be tax exempt and to stay that way.

Michaela J. Cromar, CliftonLarsonAllen LLP - Fort Worth, TX  
Doug Jones, Husch Blackwell LLP - Austin, TX

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### **2B: Private Foundations: Compliance and Operational Framework**

#### **Presiding Officer:**

**Maura L. Whelan**, Simpson Thacher & Bartlett LLP - New York, NY

2:45 pm  
1.00 hr

### **Private Foundations: Compliance and Operational Framework for Maintaining Tax Exempt Status**

A discussion of what it takes to be tax exempt and to stay that way.

Jody Blazek, Blazek & Vetterling - Houston, TX  
Katherine E. David, Steptoe & Johnson PLLC - San Antonio, Texas

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**2C: Form 990 Workshop (limited capacity - choose 1)**

2:45 pm  
1.00 hr

**Form 990 Workshop**

*NOTE: All Form 990 Workshops cover the same material. Select only one on the order form.*

Melva Scott, Ernst & Young LLP - Fort Worth, TX  
Harrison M. Smith, Schmoyer Reinhard LLP - Fort Worth, TX

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**2D: Form 990-PF Workshop (limited capacity - choose 1)**

2:45 pm  
1.00 hr

**Form 990-PF Workshop**

*NOTE: All Form 990-PF Workshops cover the same material. Select only one on the order form.*

Mike Sales, Ernst & Young LLP - Iselin, NJ  
Chelsey Ziegler-Scaffidi, Heising-Simons Foundation - Los Altos, CA

3:45 pm

**15-Minute Break****4:00 P.M. CONCURRENT SESSIONS**

Please select on registration form. Each session ends with a 15-minute break.

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**CONCURRENT TRACKS**

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**3A: Public Charities: Fundraising and Charitable Solicitation Rules****Presiding Officer:**

**Andrea L. March**, Texas Rio Grande Legal Aid - Austin, TX

4:00 pm  
1.00 hr

**Charitable Solicitation Regulation for Public Charities**

An overview of the regulatory framework governing charitable fundraising, including the types of activities that are regulated, state registration and reporting requirements, fundraising contracts, and solicitation disclosures. Examine how charitable solicitation activities on the internet are being regulated.

Daniel Buchner, World Wildlife Fund - Washington, DC  
Karen I. Wu, Perlman & Perlman, LLP - Washington, DC

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**3B: Private Foundations: Grantmaking Basics****Presiding Officer:**

**Maura L. Whelan**, Simpson Thacher & Bartlett LLP - New York, NY

4:00 pm  
1.00 hr

**Grantmaking Basics for Private Foundations**

An overview of the legal rules for private foundations, and how they tie into the grant development and diligence process, with an interactive discussion of some real-life grantmaking challenges and how to approach them.

Janna Freed, Walton Family Foundation - Jersey City, NJ  
Shelley Sweatt, The Priddy Foundation - Wichita Falls, TX

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**3C: Form 990 Workshop (limited capacity - choose 1)**

4:00 pm  
1.00 hr

**Form 990 Workshop**

*NOTE: All Form 990 Workshops cover the same material. Select only one on the order form.*

Nykolos McKissic, Polsinelli PC - Dallas, TX  
Patrick Shields, Ernst & Young LLP - Dallas, TX

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**3D: Form 990-PF Workshop (limited capacity - choose 1)**

4:00 pm  
1.00 hr

**Form 990-PF Workshop**

*NOTE: All Form 990-PF Workshops cover the same material. Select only one on the order form.*

Jorge Lopez, John D. and Catherine T. MacArthur Foundation - Chicago, IL  
Jennifer D. Rhoderick, Ernst & Young LLP - Indianapolis, IN

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5:00 pm

**15-Minute Break****5:15 P.M. CONCURRENT SESSIONS**

Please select on registration form.

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**CONCURRENT TRACKS**

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**4A: Public Charities: IRS Audits****Presiding Officer:**

**Andrea L. March**, Texas Rio Grande Legal Aid - Austin, TX

5:15 pm  
1.00 hr

**IRS Audits for Public Charities**

Audit preparedness should be at the center of any good compliance regime for a Section 501(c)(3) public charity, whether you're audited this year or in 2030. Review the basics of an IRS audit and gain practical advice on preparing for, understanding, managing, and ultimately surviving the audit process.

Katy Brown, Armanino LLP - San Francisco, CA  
R. Bradley Fletcher, Steptoe & Johnson PLLC - Dallas, TX

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**4B: Private Foundations: IRS Audits****Presiding Officer:**

**Maura L. Whelan**, Simpson Thacher & Bartlett LLP - New York, NY

5:15 pm  
1.00 hr

**IRS Audits for Private Foundations**

Audit preparedness should be at the center of any good compliance regime for a private foundation, whether you're audited this year or in 2030. Review the basics of an IRS audit and gain practical advice on preparing for, understanding, managing, and ultimately surviving the audit process.

Kurt Coburn, Blazek & Vetterling - Houston, TX  
Norah L. Jones, C3 Legal - Chicago, IL

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**4C: Form 990 Workshop (limited capacity - choose 1)**

5:15 pm  
1.00 hr

**Form 990 Workshop**

*NOTE: All Form 990 Workshops cover the same material. Select only one on the order form.*

Nykolas McKissic, Polsinelli PC - Dallas, TX  
Patrick Shields, Ernst & Young LLP - Dallas, TX

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**4D: Form 990-PF Workshop (limited capacity - choose 1)**

5:15 pm  
1.00 hr

**Form 990-PF Workshop**

*NOTE: All Form 990-PF Workshops cover the same material. Select only one on the order form.*

Jorge Lopez, John D. and Catherine T. MacArthur Foundation - Chicago, IL  
Jennifer D. Rhoderick, Ernst & Young LLP - Indianapolis, IN

6:15 pm

**Adjourn to Networking Reception (6:15 p.m. - 7:15 p.m.)**

Join us for a networking opportunity with faculty and colleagues.

**Thank You to Our Sponsor**

