

2018 Higher Education Taxation Essentials

June 3, 2018 • AT&T Conference Center • Austin, TX

Sunday Afternoon, June 3, 2018

Presiding Officer:

Kelly Farmer, University of Minnesota System - Minneapolis, MN

12:00 pm	Registration Opens
12:40 pm	Welcoming Remarks
12:45 pm 1.25 hrs	UBIT Essentials Your university may conduct business activities unrelated to its tax-exempt purpose or mission. Learn to apply the three-prong UBI test, statutory exceptions, and statutory exclusions to activities common at college and university campuses. Kirsten Muller, University of Minnesota - Minneapolis, MN Tracy Paglia, Moss Adams LLP - Stockton, CA
2:00 pm 1.25 hrs	People Payments Essentials Review various tax aspects of people payments unique to colleges and universities, including student scholarships, fellowships, research stipends, worker classification, common fringe benefits, and payroll tax matters. Discuss aspects of the 2017 tax reform legislation that impact people payments. Jodi R. Kessler, Massachusetts Institute of Technology - Cambridge, MA Travis Patton, PwC - Washington, DC
3:15 pm	Break
3:30 pm 1.25 hrs	Charitable Contributions Essentials Basic tax rules, regulations and concepts pertaining to charitable contributions including a review of what is or is not deductible and what happens when a donor puts conditions or strings on a donation. Explore valuation and documentation issues along with both common and unique topics involving charitable contributions to an institution of higher education. Rick Klee, University of Notre Dame - Notre Dame, IN Sean P. Scally, Vanderbilt University - Nashville, TN
4:45 pm 1.25 hrs	Tax-Exempt Bonds Essentials This session will introduce higher-ed participants and stakeholders to the complexities and compliance requirements resulting from issuing tax-exempt debt as well as provide an overview in managing the post-issuance compliance effort and responsibilities for bond-funded facilities. Justin Hughes, Esq, DAC Bond - Orlando, FL John Sanchez, Tufts University - Somerville, MA
6:00 pm	Adjourn