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Rethinking/Revisiting Qualifying Distributions

UT Law CLE

Nonprofit Organizations Institute

37th Annual January 22nd and 23rd , 2020

Presented by:

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Agenda

Module	Minutes
Faculty Introduction and Agenda	5
Private Foundation Distributions	5
Qualifying Distributions and Impact on Non-charitable Use Assets	60
Key Takeaways	5
Total Time	75

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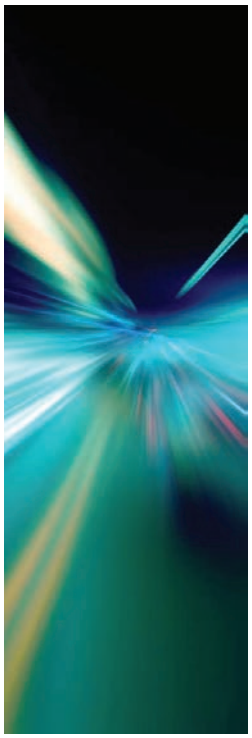
Faculty Introduction and Agenda

Faculty Introduction



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Learner Objectives



Upon completion, participants will be able to:

Understand the types of distributions private foundations make

How distributions are characterized

The impact of distributions on

- Section 4940 excise tax – The law changed at the end of 2019!
- Section 4942 qualifying distributions
- Non-charitable use assets (which drive the section 4942 required distributions)

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Private Foundation Distributions

How to properly classify and characterize

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First appeared as part of the conference materials for the
37th Annual Nonprofit Organizations Institute session
"Rethinking / Revisiting Qualifying Distributions"