



**Rethinking/Revisiting  
Qualifying Distributions**

UT Law CLE

Nonprofit Organizations Institute

37<sup>th</sup> Annual January 22<sup>nd</sup> and 23<sup>rd</sup> , 2020

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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
<b>Total Time</b>	<b>75</b>

# Faculty Introduction and Agenda

## Faculty Introduction



# Learner Objectives

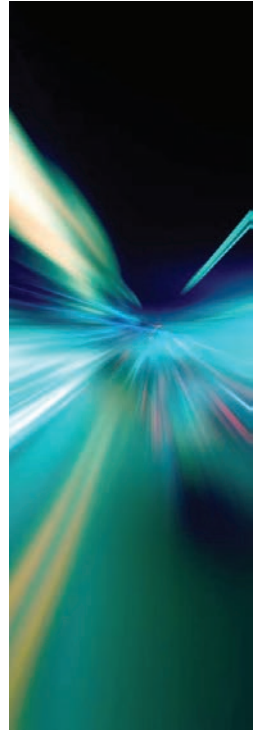
Upon completion, participants will be able to:

**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)



## Private Foundation Distributions

How to properly classify and characterize

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