35th Annual Nonprofit Organizations Institute
January 18-19, 2018 • Four Seasons Hotel • Austin, TX

Thursday Morning, Jan. 18, 2018

Presiding Officer:
Tomer Inbar, Patterson Belknap Webb & Tyler LLP - New York, NY

7:30 am	**Registration Opens** Includes continental breakfast.
8:20 am	**Welcoming Remarks**
8:30 am 1.00 hr	**A View of the Sector** An overview of the key trends and legislative and regulatory developments affecting tax-exempt organizations, plus what we can expect on the horizon. Alexander L. Reid, Morgan, Lewis & Bockius LLP - Washington, DC Commentator: Tomer Inbar, Patterson Belknap Webb & Tyler LLP - New York, NY
9:30 am 0.75 hr	**Disaster Relief: What a Nonprofit Needs to Know When Disaster Hits Your Community** Hear an overview of the relevant rules on disaster relief and current IRS guidance and the legal and practical challenges for non-profits providing relief and managing fundraising in the wake of a disaster. Moderator: Robin Krause, Patterson Belknap Webb & Tyler LLP - New York, NY Panelists: Lori Fey, Rebuild Texas Fund - Austin, TX Stephen D. Maislin, Greater Houston Community Foundation - Houston, TX
10:15 am	**Break**

CONCURRENT TRACKS

1A: Philanthropy
Presiding Officer:
Jody Blazek, Blazek & Vetterling - Houston, TX

10:35 am 0.75 hr	**Structuring Private Philanthropy: The Private Foundation and Beyond** Many donors are looking for the biggest “bang for their buck"; they want to increase the impact of their charitable activities, and they want to change the world, in big or small ways. This may still be done by forming a private foundation and making grants or operating projects. However, there are many more tools available in the tool box, from LLCs, to for-profit joint ventures, to program-related and mission-related investments. Bridget M. Weiss, Arnold & Porter Kaye Scholer LLP - Washington, DC

11:20 am 0.75 hr	**Family Offices and Private Foundations: Exploring the Tensions** A discussion of the legal, practical, and financial issues that arise in the family office philanthropy context, including sharing space and people, conflicts of interest, self-dealing, co-investing, excess business holdings, and the need to put in place appropriate processes and procedures. Carolyn O. "Morey" Ward, Ropes & Gray LLP - Washington, DC
12:05 pm	**Pick Up Lunch** Included in registration.

1B: Fundraising and Planned Giving
Presiding Officer:
Tomer Inbar, Patterson Belknap Webb & Tyler LLP - New York, NY

10:35 am 0.75 hr	**Fundraising Trends, Ventures, and Traps for the Unwary** As fundraising evolves, new and old models compete for dollars while facing the scrutiny of state and federal regulatory regimes. Jonathan S. Blum, Polsinelli PC - Dallas, TX
11:20 am 0.75 hr	**Planned Giving Techniques and Structures** A review of planned giving techniques from the basic to the complex. What should organizations consider when they are thinking of rolling out a planned giving program and managing it? John Sare, Patterson Belknap Webb & Tyler LLP - New York, NY
12:05 pm	**Pick Up Lunch** Included in registration.

Thursday Afternoon, Jan. 18, 2018

Presiding Officer:
Joyce Hellums, Ernst & Young LLP - Austin, TX

LUNCHEON PRESENTATION

12:35 pm 0.75 hr	**A View from the Attorney General's Office** The Attorney General protects the public's interest in charitable organizations. Hear topics of interest from the regulator's perspective. Susan K. Staricka, Office of the Attorney General - Austin, TX

1:20 pm	**Break**

1:35 pm 1.00 hr	**GC/CFO Roundtable: Risk Management Tools to Prepare for the Unexpected** A discussion on the common risk areas for nonprofits and how to mitigate these risks, including ideas to help nonprofits manage unexpected risks, such as natural disasters and embezzlement. Moderator: Nicola Fuentes Toubia, Fuentes Toubia, PLLC - Houston, TX Panelists: Katherine Karl, The Humane Society of the U.S. - Washington, DC Ellen Taus, The Rockefeller Foundation - New York, NY Ellen D. Willmott, The Susan G. Komen Breast Cancer Foundation, Inc. - Dallas, TX
2:35 pm	**Break**

CONCURRENT TRACKS

2A: Funding Concerns for Private Foundations
Presiding Officer:
Andrea L. March, Texas Rio Grande Legal Aid - Austin, TX

2:55 pm 0.75 hr	**Funding Advocacy: A Roadmap for Private Foundations** Take that “no lobbying” language out of your private foundation grant agreements! Or at least some of them. Explore various ways in which 501(c)(3) private foundations may make grants that support lobbying and other types of advocacy. John Pomeranz, Harmon, Curran, Spielberg + Eisenberg, LLP - Washington, DC
3:40 pm 0.75 hr	**Funding Individuals and Intermediaries** Hear an overview of the particular concerns for private foundations when making investments in individuals, with a focus on the tax law requirements for individual grant programs, the special rules for grants for travel, study, or other similar purposes, and how to structure individual grant programs that are administered by public charity intermediaries. Nishka Chandrasoma, Ford Foundation - New York, NY
4:25 pm	**Break**

2B: Donor Advised Funds and Impact Investing
Presiding Officer:
Norman E. Nabhan, Graystone Consulting - Houston, TX

2:55 pm 0.75 hr	**Donor Advised Funds, Supporting Organizations, and Fiscal Sponsors** Increasingly, private foundations, corporations, and individuals are working through DAF’s, fiscal sponsors and other intermediaries to increase efficiency, enhance effectiveness, and reduce risk. Explore the various options, how to properly structure them, the compliance advantages of doing so, and common situations where working through intermediaries is common, including international grantmaking, grants to individuals, funder collaboratives, and PRI’s. Andrew Schulz, Arabella Advisors - Washington, DC

3:40 pm 0.75 hr	**Investing in the Future: Impact Investing by Nonprofit Organizations** Explore what it means to be an impact investor, including the current state of impact investing by nonprofit organizations. Hear a discussion on the relationship between mission-related and program-related investments, the prudent investor rules applicable to nonprofit organizations under UPMIFA and to charitable trusts under applicable trust law, as well as the extent to which officers and directors may consider the relationship between an investment and a tax-exempt purpose when making investment decisions. David A. Levitt, Adler & Colvin - San Francisco, CA M. Ruth M. Madrigal, Steptoe & Johnson LLP - Washington, DC
4:25 pm	**Break**

3A: 501(c) Potpourri
Presiding Officer:
Andrea L. March, Texas Rio Grande Legal Aid - Austin, TX

4:35 pm 0.75 hr	**Faith Based Philanthropy: Churches and Other Religious Organizations** Learn about the qualification requirements for churches, associations of churches, mission societies, integral agencies, and integrated auxiliaries and the special federal tax law provisions that apply to them, including church audit protections and unique rules for religious group exemptions. Discuss faith-based advocacy, from the fate of the “Johnson Amendment,” to ways that religious organizations can participate in affecting policy and legislative change. Matthew Giuliano, United States Conference of Catholic Bishops - Washington, DC Frank Sommerville, Weycer Kaplan Pulaski & Zuber, P.C. - Arlington, TX
5:20 pm 0.75 hr	**Avoiding Drama in the 501(c) Family: Managing Relationships Between Charities, Social Welfare Organizations, Labor Unions, and Business Leagues** Understand the exemption requirements of other major types of 501(c) entities, specifically 501(c)(4) social welfare organizations, 501(c)(5) labor unions, and 501(c)(6) business leagues. Discuss how to manage interactions between different types of tax-exempt entities, including grant management, expense allocation, and political and lobbying activities. Kimberly M. Eney, Morgan, Lewis & Bockius LLP - Washington, DC Justin J. Lowe, Ernst & Young LLP - Washington, DC
6:05 pm	**Adjourn to Reception**

3B: Internal Controls and Insurance
Presiding Officer:
Norman E. Nabhan, Graystone Consulting - Houston, TX

4:35 pm 0.75 hr	**Internal Controls: Does One Size Really Fit All?** Internal controls are a necessary and essential component of any nonprofit organization’s operations, but should every entity’s processes and procedures fit and feel the same? An auditor and auditee provide their perspectives on what they look for to ensure sound internal controls, including the things that are non-negotiable when it comes to internal controls, as well as how you can keep your internal control system flexible without losing effectiveness or risking reportable internal control deficiencies or audit issues. Paula Campbell, Goodwill Central Texas - Austin, TX Dena Jansen, Austin, TX

5:20 pm 0.75 hr	**I Delayed Attending Happy Hour for This? Risk Management and Insurance Recommendations for Non-Profit Organizations** Not all problems are best solved by purchasing insurance, then closing your eyes and crossing your fingers. Discuss the steps of the risk management process (identify, evaluate, mitigate/avoid, transfer) and how to best employ that process into your organization's overall operations to maximize your mission while helping everyone sleep better at night. Mark Frederiksen, Frederiksen & Frederiksen - Dallas, TX
6:05 pm	**Adjourn to Reception**
	Networking Reception (6:05 p.m. – 7:00 p.m.) Join us for drinks and hors d'oeuvres with program faculty and attendees. **Thank You to Our Sponsor** Frost Wealth Advisors

Friday Morning, Jan. 19, 2018

Presiding Officer:
Jody Blazek, Blazek & Vetterling - Houston, TX

7:30 am	**Conference Room Opens** Includes continental breakfast.
8:00 am 0.75 hr	**Texas Nonprofits in the Public Forum and Legislative Process** Texas nonprofits of all sizes and varieties have become more active in the public forum and in the legislative process to advance their missions and the interests of their constituents. How effective are these activities and how does the "nonprofit sector" rank among the other special interest groups that occupy the policy and political landscape? Richard W. Meyer, Attorney at Law - Austin, TX Ross Ramsey, The Texas Tribune - Austin, TX
8:45 am 1.00 hr	**Year in Review** Review current developments in the federal tax law, including recently passed and pending legislation, regulations, IRS rulings, and court opinions. Focus on the TE/GE fiscal year 2017 work plan, qualification for tax exemption, application for recognition processes and recent litigation, public charity status in general, supporting organizations, donor-advised funds, endowments, the commerciality doctrine, private foundation rules, governance, private inurement and private benefit, legislative and political campaign activity, unrelated business, joint ventures, charitable giving, and recent audits of the IRS by the General Accountability Office. Bruce R. Hopkins, Bruce R. Hopkins Law Firm - Kansas City, MO
9:45 am	**Break**

CONCURRENT TRACKS

4A: IP and Privacy Issues
Presiding Officer:
Nicola Fuentes Toubia, Fuentes Toubia, PLLC - Houston, TX

10:05 am 0.75 hr	**Creative Commons, Open Source, and the IP All Around Us** Intellectual property rights are constantly evolving and there are a number of key concepts that are important to understand when advising a nonprofit. Examine recent trends including open source and creative common licensing, fair use, and similar issues. Edward A. Cavazos, Pillsbury Winthrop Shaw Pittman LLP - Austin, TX
10:50 am 0.75 hr	**Keeping an Eye on Privacy and Data Protection Risks** Gain practical tips for reducing the data privacy and protection risks faced by nonprofits. Wendell J. Bartnick, Reed Smith LLP - Houston, TX
11:35 am	**Pick Up Lunch** Included in registration.

4B: Outcome Based Philanthropy/Social Media
Presiding Officer:
Rachel Luna, Southwest Key Programs - Austin, TX

10:05 am 0.75 hr	**Outcome Based Philanthropy: Thinking About and Measuring Impact in an Increasingly Complex World and Why It Matters** Learn strategies for incentivizing grantees and other partners against a shared set of programmatic objectives through outcome-based funding and agreement terms, and the related tax implications. Karen M. Halazon, Bill & Melinda Gates Foundation - Seattle, WA
10:50 am 0.75 hr	**The Risks and Rewards of Social Media** Explore which social media tools and channels might be right for your organization, the communication and legal risks inherent in social media usage, and helpful strategies to mitigate those risks. Edward T. Chaney, Schell Bray PLLC - Chapel Hill, NC Dulari Gandhi, Michael & Susan Dell Foundation - Austin, TX
11:35 am	**Pick Up Lunch** Included in registration.

Friday Afternoon, Jan. 19, 2018

Presiding Officer:
Lucille DiDomenico, Philanthropy Southwest - Dallas, TX

LUNCHEON PRESENTATION

	Thank You to Our Luncheon Sponsor Northern Trust
12:05 pm 0.75 hr	**Taking Cybersecurity Seriously** Nonprofit organizations of all sizes have sensitive information that needs to be protected—and increasingly, organizations need to be ready to respond when (not if) a data breach occurs. In this session, attendees learn about the most recent cyber threats they face, the costs associated with those threats, and what they can do to help protect their organizations in an increasingly insecure landscape. John E. Ansbach, Stroz Friedberg - Dallas, TX

12:50 pm	**Break**
1:05 pm 1.00 hr ethics	**My Employee Did What?: Identifying and Mitigating Employment Risk** An ounce of prevention is worth a pound of cure but some employee issues simply can't be prevented. Learn how an employer can put itself in the best position to respond to the unexpected employee emergency, including identifying employment risk, mitigation tools and strategies, managing an employment-related investigation, having the right policies and procedures in place, and preparing and using a crisis checklist. Michael J. Golden, Boulette Golden & Marin L.L.P. - Austin, TX
2:05 pm	**Break**

CONCURRENT TRACKS

5A: Putting Things Together and Taking Things Apart
Presiding Officer:
Mia Hsu Burton, Michael & Susan Dell Foundation - Austin, TX

2:25 pm 0.75 hr	**Putting Things Together: Subsidiaries, Complex Organizational Structures, Joint Ventures, and Joint Funding Vehicles** Whether scaling to increase greater impact, engaging in joint ventures or collaborative efforts with others, or needing to address unrelated business income or risk to exemption, charities often find themselves looking to structure their operations through subsidiaries, affiliates, and other joint venture vehicles. Review the entities available while taking a closer look at questions to consider in choosing the best option providing examples of different structures. John F. Crawford, Ernst & Young LLP - Chicago, IL Darren B. Moore, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX
3:10 pm 0.75 hr	**Taking Things Apart: Unwinding Organizations, Ventures, and Collaborations** There are any number of reasons why efforts and enterprises come to an end. Then they need to be transitioned, transferred, merged into something else, spun out, or shut down entirely. Sometimes the end is precisely that, while other times it is a new beginning. Explore the key legal and practical issues to be addressed on this part of the journey, including tax, governance, creditors, employment, intellectual property, disposing of assets, and more. Consider who should address those issues and how. Diara M. Holmes, Loeb & Loeb - Washington, DC John Tyler, Ewing Marion Kauffman Foundation - Kansas City, MO
3:55 pm	**Adjourn**

5B: Form 990: The Naughty and The Nice
Presiding Officer:
Lucille DiDomenico, Philanthropy Southwest - Dallas, TX

2:25 pm 1.50 hrs	**Form 990: The Naughty and The Nice** What can be the good and bad consequences for your organization of having its Form 990 publicly available and making audited financials available to funders who request them? Walk through the documents and hear from multiple perspectives on the key things that either worry or reassure them. What are "hot buttons" in Form 990 and audited financials that are likely to attract negative attention? What are signs of sound governance and compliance? What can a nonprofit do to present the best picture of itself? Jody Blazek, Blazek & Vetterling - Houston, TX Mimi Holt, Blazek & Vetterling - Houston, TX Catherine E. Livingston, Jones Day - Washington, DC
3:55 pm	**Adjourn**