

# 2020 Nonprofit Organizations Fundamentals Workshop

## January 22, 2020 • Four Seasons Hotel • Austin, TX

Wednesday Afternoon, Jan. 22, 2020

### Fundamentals Presentations (Main Ballroom)

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

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

### Lobbying and Political Activity Workshops (Small-Group Breakouts)

*These workshops provide two opportunities during the day for instruction and discussion in a small-group format. Please register for the one workshop session of your choice.*

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

### IRS Audit Workshops (Small-Group Breakouts)

*These workshops provide two opportunities during the day for instruction and discussion in a small-group format. Please register for the one 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: Fundamentals: The Forms 990

##### Presiding Officer:

Jonathan S. Blum, Polsinelli PC - Dallas, TX

1:30 pm  
1.00 hr

### The Forms 990: 990, 990-EZ, 990-N, 990-PF & 990-T

Learn how to determine which form is required to be filed based on your organization's structure and size, and discuss the differences and similarities between the forms to understand the requirements for filing.

Pam Alexanderson, Moss Adams - Albuquerque, NM

Juliette N. Voskanian, PwC - Philadelphia, PA

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**1B: Political Activity Workshop: Public Charities (limited capacity - choose 1)**

1:30 pm  
1.00 hr

**Lobbying and Political Campaign Activity (Public Charity Focus)**

This session walks through the distinction between lobbying and political activity, and provides a better understanding of what activities are permitted and what are not. *NOTE: This session is identical to the following session at 2:45 p.m. Select only one on the order form.*

Michaela J. Cromar, CliftonLarsonAllen LLP - Fort Worth, TX

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**1C: Political Activity Workshop: Private Foundations (limited capacity - choose 1)**

1:30 pm  
1.00 hr

**Lobbying and Political Campaign Activity (Private Foundation Focus)**

This session walks through the distinction between lobbying and political activity, and provides a better understanding of what activities are permitted and what are not. Explore specific strategies for private foundations to remain compliant with the private foundation rules on political activity while still making an impact on key issues. *NOTE: This session is identical to the following session at 2:45 p.m. Select only one on the order form.*

Karl Mill, Adler & Colvin - San Francisco, CA

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2:30 pm

**Break**

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**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**

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**2A: Fundamentals: Financial Statements****Presiding Officer:**

**Jonathan S. Blum**, Polsinelli PC - Dallas, TX

2:45 pm  
1.00 hr

**Financial Statement Essentials**

Not-For-Profit entities are issuing financial statements in newly prescribed formats, with an emphasis on resource availability and comparability between entities. Understand the key items to be able to understand the financial story of the financial statements. Review the basics of NFP financials and learn how to leverage the new formats for basic analysis.

Neely D. Duncan, BKD, LLP - Dallas, TX  
Sarah Loghin, BKD, LLP - Austin, TX

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**2B: Political Activity Workshop: Public Charities (limited capacity - choose 1)**

2:45 pm  
1.00 hr

**Lobbying and Political Campaign Activity (Public Charity Focus)**

This session walks through the distinction between lobbying and political activity, and provides a better understanding of what activities are permitted and what are not. *NOTE: This session is identical to the previous session at 1:30 p.m. Select only one on the order form.*

Michaela J. Cromar, CliftonLarsonAllen LLP - Fort Worth, TX

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**2C: Political Activity Workshop: Private Foundations (limited capacity - choose 1)**

2:45 pm  
1.00 hr

**Lobbying and Political Campaign Activity (Private Foundation Focus)**

This session walks through the distinction between lobbying and political activity, and provides a better understanding of what activities are permitted and what are not. Explore specific strategies for private foundations to remain compliant with the private foundation rules on political activity while still making an impact on key issues. *NOTE: This session is identical to the previous session at 1:30 p.m. Select only one on the order form.*

Karl Mill, Adler & Colvin - San Francisco, CA

3:45 pm

**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****3A: Fundamentals: Fiduciary Duties****Presiding Officer:**

**Jonathan S. Blum**, Polsinelli PC - Dallas, TX

4:00 pm  
1.00 hr

**Fiduciary Duties and Conflicts of Interest**

An overview of the fiduciary duties imposed on directors of nonprofit corporations and trustees of charitable trusts under state law and the conflict of interest rules under state law and U.S. federal tax law.

Kathleen (Katie) Gerber, Thompson & Knight LLP - Dallas, TX

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**3B: IRS Audit Workshop: Public Charities (limited capacity - choose 1)**

4:00 pm  
1.00 hr

**IRS Audit Workshop: Public Charities**

An IRS audit won't happen to my organization, you say—until it does. Audit preparedness should be at the center of any good compliance regime for a Section 501(c)(3) public charity or private foundation, whether you're audited this year or in 2030. In this small-group breakout, review the basics of an IRS audit and gain practical advice on preparing for, understanding, managing, and ultimately surviving the audit process. *NOTE: This session is identical to the following session at 5:15 p.m. Select only one on the order form.*

Christina N. Cahill, Polsinelli PC - New York, NY  
Stephen M. Clarke, Ernst & Young LLP - Washington, DC

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**3C: IRS Audit Workshop: Private Foundations (limited capacity - choose 1)**

4:00 pm  
1.00 hr

### **IRS Audit Workshop: Private Foundations**

An IRS audit won't happen to my organization, you say—until it does. Audit preparedness should be at the center of any good compliance regime for a Section 501(c)(3) public charity or private foundation, whether you're audited this year or in 2030. In this small-group breakout, review the basics of an IRS audit and gain practical advice on preparing for, understanding, managing, and ultimately surviving the audit process. *NOTE: This session is identical to the following session at 5:15 p.m. Select only one on the order form.*

Kurt Coburn, Blazek & Vetterling - Houston, TX  
Samuel Greenberg, Ernst & Young LLP - Los Angeles, CA

5:00 pm

### **Break**

### **5:15 P.M. CONCURRENT SESSIONS**

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

## **CONCURRENT TRACKS**

### **4A: Fundamentals: Oversight in the Charitable Sector**

#### **Presiding Officer:**

**Jonathan S. Blum**, Polsinelli PC - Dallas, TX

5:15 pm  
1.00 hr

### **Perspectives from Former Regulators on Charitable Oversight**

Gain insight into expectations of the IRS and State Office of the Attorney General in the context of operations and management, board duties, and compliance review. Plus, hear tips on communicating positively and effectively on behalf of nonprofit organizations.

Chelsea R. Rubin, Morgan, Lewis & Bockius LLP - Washington, DC  
Susan K. Staricka, Staricka Law, PLLC - Austin, TX

### **4B: IRS Audit Workshop: Public Charities (limited capacity - choose 1)**

5:15 pm  
1.00 hr

### **IRS Audit Workshop: Public Charities**

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Christina N. Cahill, Polsinelli PC - New York, NY  
Stephen M. Clarke, Ernst & Young LLP - Washington, DC

### **4C: IRS Audit Workshop: Private Foundations (limited capacity - choose 1)**

5:15 pm  
1.00 hr

### **IRS Audit Workshop: Private Foundations**

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Kurt Coburn, Blazek & Vetterling - Houston, TX  
Samuel Greenberg, Ernst & Young LLP - Los Angeles, CA

6:15 pm

### **Adjourn to Reception**

## **Wednesday Evening, Jan. 22, 2020**

### **Welcome Reception (6:15 p.m. - 7:15 p.m.)**

Join us for a networking opportunity with faculty and colleagues.