8th Annual National Conference: Advanced Nonprofit Law Institute

January 25 - 26, 2018
Phoenix, AZ
JW Marriott Phoenix Desert Ridge Resort and Spa

Agenda and Attorney Bios
Day 1: January 25, 2018

8:30 a.m. – 9:45 a.m.  CURRENT DEVELOPMENTS FOR TAX-EXEMPT ORGANIZATIONS
- eTreasury-IRS Priority Guidance Plan
- IRS EO Division FY 2017 Work Plan
- Pending and forthcoming regulation projects
- Notable rulings and cases

Speakers:

Bruce Hopkins  Virginia Gross

9:45 a.m. – 10:30 a.m.  NONPROFITS AND TAX REFORM IN THE AGE OF TRUMP
- Tax Reform or Just Tax Cuts?
- A Cap on Charitable Giving?
- Can Tax Reform Happen in Light of Prior Legislative Failures?
- What Tax Reform Means for Nonprofit Organizations

Speaker:

Julius Hobson, Jr.

10:30 a.m. – 10:45 a.m.  Break
10:45 a.m. – 11:30 a.m.  **PUBLIC CHARITY VS. PRIVATE FOUNDATION STATUS**
Qualification as a Public Charity
Special Issues with Foundation Status
Supporting Organization Types
Conversion from One Status to Another

Speakers:
Jonathan Blum  Alicia Beck

11:30 a.m. – 12:15 p.m.  **HOT TOPICS IN NONPROFIT GOVERNANCE**
Current Views and Practices of Good Governance
Board Composition Issues
IRS use of Private Benefit Doctrine in Governance Settings
Governance Headaches?
Policies and Procedures – What’s Right for Your Organization?

Speakers:
Bruce Hopkins  Virginia Gross  Doug Anning

12:15 p.m. – 1:30 p.m.  **Lunch**
Day 1: January 25, 2018 (continued)

1:30 p.m. – 2:30 p.m.  
**UNRELATED BUSINESS INCOME ISSUES**
Practical Applications  
Net Operating Losses  
Profit Motive  
Expense Allocation  
UBI Issues for Private Foundations

Speakers:

Mike Engle, BKD  
Tom Schenkelberg

2:30 p.m. – 3:30 p.m.  
**EMPLOYEE BENEFITS AND FRINGE BENEFITS FOR NONPROFITS**
Deferred Compensation Plans  
Wellness Benefits and Compliance Pitfalls  
Impact of Benefits on Reasonableness of Executive Compensation  
Reporting of Fringe Benefits

Speakers:

William Sweeney  
Mike Engle, BKD

3:30 p.m. – 3:45 p.m.  
**Break**
Day 1: January 25, 2018 (continued)

3:45 p.m. – 5:00 p.m.  PRIVATE INUREMENT, PRIVATE BENEFIT, INTERMEDIATE SANCTIONS & SELF-DEALING
Practical Applications
Net Operating Losses
Profit Motive
Expense Allocation
UBI Issues for Private Foundations

Speakers:

Bruce Hopkins  Tom Schenkelberg  Virginia Gross

Day 2 Agenda on Following Page
Day 2: January 26, 2018

8:30 a.m. – 10:00 a.m.  **FORM 990 REPORTING**  
Updates to Form 990  
Common Errors  
Reporting Tips  

Speakers:  
Mike Engle, BKD  
Tom Schenkelberg

10:00 a.m. – 10:15 a.m.  **Break**

10:15 a.m. – 11:15 a.m.  **FUNDRAISING, - HOW TO GET IT RIGHT**  
Fundraising as a Charitable Activity  
On-line Fundraising/Crowd Funding  
Use of Commercial Co-ventures  
Charitable Solicitation Registration  
Charitable Trust Registration  
Attorney General Notices  
Fundraising and Unrelated Business Income Issues  

Speakers:  
Bruce Hopkins  
Jonathan Blum  
Alicia Beck
Day 2: January 26, 2018 (continued)

11:15 a.m. – 12:00 p.m.  **CHARITABLE GIVING**  
- Deductibility  
- Special rules for Gifts to Private Foundations  
- Substantiation Rules  
- Qualified Appraisers and Appraisals  
- Gifts of Easements – Special Considerations  
- Form 990, Schedule M reporting  
- Current Developments  

**Speakers:**  
Bruce Hopkins  
Jonathan Blum

12:15 p.m. – 1:30 p.m. **Lunch**

1:15 p.m. – 2:30 p.m. **JOINT VENTURES, SUBSIDIARIES AND INVESTING BY TAX-EXEMPT ENTITIES**  
- For-Profit v. Nonprofit entities  
- Wholly-owned vs. Multi-member Entities  
- Governance Structures  
- Operating Agreement Provisions  
- Hybrid Entities  
- Mission-Related Investing  
- Use of Blocker Entities  
- Form 990, Schedule R reporting  

**Speakers:**  
Tom Schenkelberg  
Virginia Gross
Day 2: January 26, 2018 (continued)

2:30 p.m. – 3:15 p.m.  
**GRANTMAKING BY EXEMPT ORGANIZATIONS**  
Permissible Grantees  
Use of Grant Letters and Agreements by Private Foundations and Other Donors  
Restricted and Unrestricted Grants  
Creative Uses of Donor-Advised Funds  
Fiscal Sponsorship Arrangements

Speakers:  
Bruce Hopkins  
Jonathan Blum  
Alicia Beck

3:15 p.m. – 3:30 p.m.  
Break

3:30 p.m. – 4:15 p.m.  
**CURRENT ISSUES FACING NONPROFIT ORGANIZATIONS**  
Opioid Crisis and the Impact on Healthcare Institutions and Healthcare Professionals  
Nonprofit Fraud Problems and Where They Originate  
DACA Students and Public Universities

Speakers:  
Edward Novak

4:15 p.m. – 5:00 p.m.  
**CASE STUDIES - ALL FACULTY**
Alicia M. Beck  
Associate  | Polsinelli PC  
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Ms. Beck utilizes her tax law background and experience to advise nonprofit clients with issues surrounding the formation and operation of their organizations and operational matters including qualification for tax exemption, governance issues, compensation issues, unrelated business income planning, and political campaign activity and lobbying issues. Ms. Beck also has experience with various tax restructuring issues relating to international entities. Her publications include The Law of Fundraising. She received a B.A. degree in Supply and Value Chain Management from Texas Christian University, a J.D. degree from the University of Kansas School of Law, and an LL.M. degree in Taxation from Northwestern University School of Law, where she was awarded Top Oral Advocate at the 2010 European Tax Law Moot Court Competition. Ms. Beck was selected a 2015 Kansas and Missouri Rising Star for Tax Law.

Douglas K. Anning  
Shareholder concentrating in healthcare, taxation, and corporate law | Polsinelli PC  
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Mr. Anning has substantial experience in mergers and acquisitions, transactional matters and structuring joint ventures. A frequent lecturer and author, Mr. Anning served as co-chair of the American Health Lawyers Association Sarbanes-Oxley Task Force and as chair of AHLA’s Tax-Exempt Practice Group. Admitted to practice in Missouri and Kansas, he is a member of the Kansas City Metropolitan Bar, the American Bar Association, and the American Health Lawyers Association. Mr. Anning received his BA degree, with distinction, and his JD degree, with honors (Order of the Coif; editor, Kansas Law Review) from the University of Kansas. He is the co-author of The New Form 990: Law, Policy & Preparation, as well as Corporate Governance Implications of Nonprofit Executive Compensation. Mr. Anning is listed in The Best Lawyers in America and was voted a Missouri/Kansas Super Lawyer.

Jonathan S. Blum  
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Jonathan Blum understands the nonprofit sector from a unique vantage point. He gained a wealth of experience while serving as the in-house general counsel for a major international charity and a private foundation. Through this in-depth knowledge, Mr. Blum assisted nonprofit leaders with managing their legal matters and building capacity for the future. He recognizes the importance of concentrating on the key issues affecting clients and moving quickly to identify practical legal options in order for clients to stay mission-focused and make informed decisions. Mr. Blum counsels his nonprofit clients on a broad array of legal issues affecting charities, foundations, trade and professional associations, advocacy groups and other nonprofit organizations. Mr. Blum also serves as an adjunct professor at the SMU Dedman School of Law. He received his B.A. and J.D. from the University of Texas at Austin, both with honors.
Virginia C. Gross  
Shareholder specializing in the representation of tax-exempt organizations  
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Virginia C. Gross is a shareholder with Polsinelli PC concentrating her practice on providing advice and counsel to tax-exempt organizations. She counsels exempt organizations on all aspects of tax-exempt and nonprofit organizations law and has worked with numerous nonprofit boards of directors and trustees regarding their nonprofit governance and best practices. Ms. Gross is a frequent writer and speaker on nonprofit law topics and is a former member of the Exempt Organizations subcommittee of the IRS Advisory Committee on Tax Exempt and Governmental Entities. She is listed in The Best Lawyers in America for Nonprofit Organizations/Charities Law for 2008-2017 and was recognized by Best Lawyers as the 2017 Lawyer of the Year in Kansas City. She is a member of the bars of the District of Columbia and the States of Missouri, Kansas and Texas.

Julius W. Hobson, Jr.  
Senior Policy Advisor | Polsinelli PC  
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Julius Hobson concentrates on assisting clients with legislative and regulatory advocacy concerning health care, appropriations, budget, various other public policy issues. With more than 40 years’ experience working with the U.S. Congress and the Executive Branch, he has served as director of the Division of Congressional Affairs, American Medical Association (AMA) where he managed the AMA’s interaction with the Congress. Mr. Hobson previously served on the staff of Senator Charles Robb [D-VA], where he was responsible for financial and economic issues. He previously served in the Executive Office of the District of Columbia Mayor where he was responsible for coordinating the city’s relations with the Congress and the Federal Executive Branch. Mr. Hobson served in the U.S. House of Representatives as a subcommittee Staff Director and as Chief of Staff to a Member of the House. He also handled Congressional Affairs for Howard University. Mr. Hobson served a four-year term as an elected member of the D.C. Board of Education. Currently, Mr. Hobson is an adjunct professor at the Graduate School of Political Management, George Washington University, where, since 1994, he has taught Lobbying. He also teaches Legislative Writing and Research.

Bruce R. Hopkins  
Principal in Bruce R. Hopkins Law Firm, LLC, in Kansas City, Missouri  

Bruce R. Hopkins concentrates on the representation of tax-exempt organizations, practicing with the Bruce R. Hopkins Law Firm, LLC, Kansas City, Missouri. He practiced with Polsinelli PC for over 20 years. He is the Professor from Practice at the University of Kansas School of Law. He has authored or coauthored over 35 books on nonprofit law subjects, including The Law of Tax-Exempt Organizations, Eleventh Edition; The Tax Law of Charitable Giving, Fifth Edition; The Law of Fundraising, Fifth Edition; Bruce R. Hopkins’ Nonprofit Law Dictionary; Nonprofit Governance: Law, Practices, and Trends; Tax-Exempt Organizations and Constitutional Law: Nonprofit Law as Shaped by the U.S. Supreme Court; and Beware the Commerciality Doctrine and Other Nonprofit Law Poetry. He writes a monthly newsletter, the Bruce R. Hopkins’ Nonprofit Counsel. He is listed in the The Best Lawyers in America, for Nonprofit Organizations/Charities Law, 2007-2017. He earned his JD and LLM degrees at the George Washington University, his SJD degree at the University of Kansas, and his BA degree at the University of Michigan. He is a member of the bars of the District of Columbia and the state of Missouri.
Thomas J. Schenkelberg
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Drawing on his experience as both an attorney and a certified public accountant, Mr. Schenkelberg’s practice specializes in the areas of tax, nonprofit, and healthcare law. Clients turn to Mr. Schenkelberg for structuring mergers and acquisitions, guiding corporate reorganizations, joint ventures of nonprofit and for-profit entities, governance issues, unrelated business income planning, and use of for-profit subsidiaries and other related entity planning. He has served as the vice chair of the American Health Lawyers Association Tax and Finance Committee and is a frequent writer and speaker on nonprofit law topics. His publications include Nonprofit Law for Colleges and Universities; The New Form 990: Law, Policy, and Preparation and the Tax Management Portfolio’s Private Foundations – Distributions (Sec. 4942) published by the Bureau of National Affairs. He is listed in The Best Lawyers in America for Nonprofit Organizations for 2010-2017 and was named 2016 Lawyer of the Year in Kansas City.

Edward F. Novak
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Ed Novak chairs the Polsinelli Government Investigations and White Collar Crime Practice Group and the office managing partner of the Polsinelli Phoenix office. The government investigations work spans many fields including health care, securities, banking, tax, contracting, and education. He also represents government officials in state and federal investigations. He is a former president of the state Bar of Arizona and currently serves as Chair of the Arizona Supreme Court Committee on Character and Fitness. Ed also serves as the chair of the Arizona chapter of US Vets, Inc. and the president of the board of directors of the Arizona School for the Arts.

William P. Sweeney
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William P. Sweeney is a shareholder with Polsinelli PC, practicing in the areas of employee benefits and executive compensation. Mr. Sweeney has a broad-based, comprehensive practice which involves all areas of employee benefits law. He advises public, private, and tax-exempt employers on the design, implementation, and administration of all types of welfare plans and tax-qualified retirement plans (including defined benefit, 401(k), 403(b) and 457(b)). Mr. Sweeney has substantial experience working with multiemployer benefit funds, representing clients before the IRS and U.S. Department of Labor with respect to employee benefit plan audits and voluntary correction procedure filings, and drafting and negotiating terms of merger and acquisition agreements. Mr. Sweeney also has extensive experience counseling clients and conducting training on ERISA fiduciary compliance, COBRA, and HIPAA.
Michael J. Engle  
BKD, LLP

Mr. Engle is the North Region tax leader for BKD National Not-for-Profit Group, BKD National Governmental Group and BKD National Health Care Group. He has more than 21 years of experience providing tax services to health care entities, colleges, universities and not-for-profit organizations. Mr. Engle performs comprehensive reviews of not-for-profit activities to identify and help mitigate exposure areas related to private inurement, intermediate sanctions, worker classifications and unrelated business taxable income issues. He also has extensive experience with IRS examinations. Mr. Engle is a member of the AICPA and the Missouri and Kansas Society of CPAs. He was recently appointed to the AICPA Exempt Organizations Taxation Technical Resource Panel.