

Charitable Nonprofits in California

San Francisco, CA • March 2, 2012 • ID# 388517



Special Offer!
Bring a Colleague - Save \$150

Charitable tax-exempt organizations are under increasing scrutiny – are you following the rules?

Attend this enlightening seminar and stay abreast of the issues confronted by charitable tax-exempt organizations. The charitable sector has gotten more complex, and with it the scrutiny and rules affecting it. Our seasoned professionals will provide background and practical answers to your most pressing questions about federal tax law and California state law affecting charities.

Register today and get an inside look at how to respond to confusing issues confronting charitable tax-exempt organizations today. Take advantage of this opportunity to make sure you stay current and out of trouble.

Benefits for You

- Learn how to handle nonprofit governance issues with confidence
- Find out what you need to know to keep your 501(c)(3) status
- Put an end to confusion – understand the differences between private foundations and public charities
- Get up to speed on charities and lobbying
- Get answers to your toughest questions about unrelated business income

Priority Code 15999

Faculty

Moderator:

Ingrid Mittermaier, Adler & Colvin

Matthew A. Clausen, Adler & Colvin

Eric K. Gorovitz, Adler & Colvin

Joseph J. Neugart, Adler & Colvin

Tracy S. Paglia, CPA, Moss Adams LLP

Stephanie L. Petit, Adler & Colvin

For more information about our speakers, go to www.lorman.com/ID388517.

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8:00 AM – 8:30 AM

Registration

8:30 AM – 8:40 AM

Overview

— Ingrid Mittermaier

8:40 AM – 9:45 AM

California Nonprofit Public Benefit Corporations

— Ingrid Mittermaier and Tracy S. Paglia, CPA

- Traditional Fiduciary Duties
- Preserving Charitable Assets
- Focus on Governance and Board Role, Including New Form 990
- California Filings With FTB and AG

9:45 AM – 10:45 AM

Section 501(c)(3) Basics

— Matthew A. Clausen

- Exemption Under Section 501(c)(3)
- Organized and Operated for Charitable Purposes
- Respecting Restrictions Imposed Under 501(c)(3)
- Brief Overview of Private Foundation Rules
- Public Charity vs. Private Foundation Status

10:45 AM – 10:55 AM

Break

10:55 AM – 12:00 PM

Understanding Public Charities Better

— Stephanie L. Petit and Tracy S. Paglia, CPA

- How Can a 501(c)(3) Qualify as a Public Charity?
- Update on Supporting Organizations
- Use of Donor-Advised Funds
- Getting Public Charity Information on Form 990 Right

12:00 PM – 1:00 PM

Lunch (On Your Own)

1:00 PM – 1:45 PM

Conflicts of Interest

— Eric K. Gorovitz

- Defining Conflicts of Interest
- Avoiding Excess Benefit Transactions Under Federal Tax Law
- Avoiding Self-Dealing Transactions Under California Law
- Use of Conflict of Interest Policies

1:45 PM – 2:55 PM

Lobbying and Political Activities of 501(c)(3) Organizations

— Eric K. Gorovitz and Tracy S. Paglia, CPA

- Lobbying and Electioneering Limits Under Federal Tax Law
- Ballot Measures
- Federal Lobbying Disclosure Rules
- Getting Lobbying Information on Form 990 Right

2:55 PM – 3:05 PM

Break

3:05 PM – 4:10 PM

Unrelated Business Income Tax

— Joseph J. Neugart and Tracy S. Paglia, CPA

- When Does Earned Income of a Charity Result in Taxes?
- How Can Taxes on Income Be Minimized?
- When Can Too Much Taxable Income Affect Exempt Status?
- Form 990-T: Pointers on How to Calculate and Report UBIT

4:10 PM – 4:30 PM

Top 10 Foot Faults on Completing the Form 990

— Tracy S. Paglia, CPA

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Seminar Tuition (includes free manual with attendance)

- Yes!** I would like to attend. (\$329 per person)
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Charitable Nonprofits



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SEMINAR ID: 388517

Where Is It?

Holiday Inn
San Francisco Fisherman's Wharf
1300 Columbus Avenue
415-771-9000
San Francisco, CA

Who Will Be There?

This seminar is designed for attorneys, CPAs, accountants, CFOs, executive directors, officers, trustees, controllers, tax managers, financial planners and enrolled agents.

YOUR SEMINAR LEADERS

Ingrid Mittermaier — Moderator

- Principal in the San Francisco law firm of Adler & Colvin, a firm that specializes in the representation of nonprofit organizations and their donors, with an emphasis on tax and corporate matters
- Former member of the Executive Committee of the State Bar of California's Taxation Section, and past Chair of the Tax-Exempt Organizations Committee of the Taxation Section
- Lectures regularly at law conferences and seminars
- Member of the adjunct faculty at the University of San Francisco in what is now called the School of Business and Professional Studies, teaching a course in the Master of Nonprofit Administration program
- J.D. degree, University of California, Berkeley School of Law Boalt Hall; B.A. degree, with distinction, Phi Beta Kappa, Stanford University

Matthew A. Clausen

- Attorney at Adler & Colvin
- Represents nonprofit and philanthropy clients in connection with a wide array of tax and corporate issues, including acquiring and maintaining exemption from income, franchise and property taxes; complying with the unrelated business income tax; and setting up complex charitable giving structures
- Experience with tax-exempt bond financing for charities, governmental and nonprofit entities
- Speaker on formation of nonprofits as part of a "How To" series of continuing legal education seminars sponsored by the Business Law Section of the California State Bar
- Member of the Exempt Organizations Committee of the ABA Tax Section
- J.D. degree, University of California, Davis; B.A. degree, University of British Columbia; LL.M. degree in taxation, M. Carr Ferguson scholar and graduate editor of the Tax Law Review, New York University

Eric K. Gorovitz

- Attorney at Adler & Colvin
- Experience in lobbying, legislative drafting, policy development and media advocacy, and has helped nonprofits and foundations across the country to understand the federal tax rules governing their advocacy activities
- Represents clients regarding nonprofit and foundation formation and governance, compliance with federal tax law, public policy advocacy, and the intersection of tax and election law
- Former adjunct faculty member in the University of San Francisco's School of Business and Professional Studies and as a visiting scholar in the School of Public Health at Johns Hopkins University
- J.D. degree, Georgetown University Law Center; B.A. degree, Cornell University; M.P.H. degree, Johns Hopkins School of Public Health

Joseph J. Neugart

- Attorney at Adler & Colvin
- Member of the Social Enterprise Team at Adler & Colvin, and is a member of the Advancement Committee of Asylum Access, a San Francisco-based nonprofit
- Member of the Exempt Organizations Committee of the ABA's Tax Law Section and the Nonprofit Organizations Committee of the ABA Business Law Section
- Speaker on nonprofit issues at the University of California at Berkeley, Stanford University and Northern California Grantmakers
- Member of the Bar in California, Texas, and England and Wales
- J.D. degree, University of Texas School of Law; B.A. degree in history and political science, Texas A&M University

Tracy S. Paglia, CPA

- Director of Exempt Tax Services for Moss Adams LLP
- More than 14 years of public accounting experience, starting with Coopers & Lybrand in Eugene, Oregon before joining Moss Adams
- Leader of tax services for exempt organizations in Northern California, and is based in the Stockton, California office
- Highly rated national speaker for organizations such as the National Association of College and University Business Officers, AICPA, Council on Foundation and state CPA societies
- Licensed CPA in Oregon and California
- Bachelor degree in accounting, magna cum laude, University of Idaho

Stephanie L. Petit

- Principal at Adler & Colvin
- Practice focuses on tax issues affecting public charities and private foundations, and corporate governance matters
- Regularly speaks on nonprofit law, most recently for the Council on Foundations and Grant Managers Network national conferences
- Exempt Organizations Department Editor, Journal of Taxation and an update author of CEB's Advising California Nonprofit Corporations
- Formerly practiced general business law and served as a law clerk to the Hon. Sidney R. Thomas of the U.S. Court of Appeals for the 9th Circuit
- J.D. degree, Order of the Coif, associate editor of the California Law Review, University of California, Berkeley School of Law Boalt Hall; A.B. degree, cum laude, Princeton University