

2017



Washington
NON-PROFIT
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Conference®



53RD

WASHINGTON
NON-PROFIT LEGAL & TAX
CONFERENCE®

MARCH 23-24, 2017
THE MAYFLOWER HOTEL

WASHINGTON, DC



53RD ANNUAL
WASHINGTON
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There is nothing to compare to the opportunity offered to nonprofit executives, staff, board members and their legal and tax advisors at the WASHINGTON NON-PROFIT LEGAL & TAX CONFERENCE®. The Conference, which is the oldest and most recognized in the nonprofit sector, will be held March 23 & 24, 2017 at the historic Mayflower Hotel in Washington, D.C. The Mayflower is close to several metro stops and is centrally located near many of D.C.'s renowned museums, restaurants and monuments.

There are many trending topics in the nonprofit sector. Here is a sampling of the many great sessions we have planned for the Conference to keep you informed: Updates from the Hill, Treasury and the IRS; Planned Giving Techniques; Trade Associations; Executive Compensation; Charitable State Registration and Oversight; Equivalency Determinations; Alternative Investments; Complex Corporate Sponsorships; Risk Assessment for Smaller Nonprofits; Hot Topics for Colleges and Universities; and Legal and Accounting Ethics.

All of the above topics, together with other important issues, will be discussed by our distinguished faculty, that includes Marcus Owens, Bruce Hopkins, Hugh Webster, Suzanne Ross McDowell, Greg Goller, Conrad Teitell and Tammy Ripperda (IRS EO Director).

WE LOOK FORWARD TO SEEING YOU IN MARCH.
Alan P. Dye, Chairman and Arthur L. Herold, President.

WHY YOU SHOULD ATTEND

WHO SHOULD ATTEND?

Attorneys, accountants, management, board members, trust officers and everyone working in the nonprofit sector. If you're involved in counseling or managing nonprofit organizations this Conference will bring you up to date on recent and projected legal, legislative and tax issues affecting the nonprofit field. As you know, this area is under heavy examination on all fronts, from public opinion to legislative scrutiny and regulatory action.

FULFILLING YOUR RESPONSIBILITIES

Every professional advisor and manager in the nonprofit area must keep informed on technical developments. You owe it to yourself and your clients to keep abreast of current nonprofit laws and issues, and it is vital to your organization's ability to maintain tax-exempt status.

LEARNING OBJECTIVES

Participants will obtain in-depth analysis of statutes and regulations from senior IRS officials and eminent practitioners. Speakers will identify important issues in tax and other legal areas, empower participants to identify and recognize issues, and explain how to resolve them. Particular emphasis will be given to the evaluation of recent developments in areas identified by the IRS and other agencies as current and topical. Subjects covered will include, among many others, private foundations, trade associations, unrelated business income, political activity, the Form 990 and Charitable State Registration & Oversight.

PREREQUISITE

Sessions are designed to be appropriate for all levels of tax knowledge. Program level is intermediate. Advance preparation is not required; however, experience with nonprofit accounting is recommended for accounting sessions.

FIRST-RATE FACULTY

Presentations, panel discussions, question-and-answer sessions, and luncheon speakers provide you a great opportunity to hear from our diverse and distinguished faculty, which includes attorneys, accountants, top-level IRS officials, Treasury officials, Congressional staff and other nonprofit professionals.

TAX DEDUCTIBLE

An income tax deduction may be allowable for education expenses (including travel, meals and lodging) undertaken to maintain and improve professional skills. See Treasury Regulation Sec. 1.162-5.

ENJOY DC'S CHERRY BLOSSOMS

There is an excellent chance that DC's renowned cherry blossoms will be in bloom in late March. Extend your stay through the weekend and enjoy not only the gorgeous trees, but find out why 'Bon Appetit' just named D.C. the "Restaurant City of the Year"!





CONFERENCE PROGRAM

MARCH 22, 2017

WEDNESDAY EVENING BONUS SESSION

5:00 – 6:00 pm Early Registration

6:00 – 8:00 pm Building Blocks of Financial Statements for the Non-profit, Non-Finance Executive

Joan Renner & Catherine Pennington

Donor Privacy vs. Transparency

Heidi Abegg & Alan Dye

THURSDAY, MARCH 23, 2017

7:15 – 8:30 am CONTINENTAL BREAKFAST

EARLY RISER SESSION

7:30 – 8:30 am The Cooperative as a Business Entity Structure

Nancy Murphy

MORNING GENERAL SESSION

Moderator: Sarah Mooney, Program Chair

8:30 – 8:35 am Opening Remarks

Alan P. Dye

8:35 – 10:35 am EO Current Developments and Case Studies

Bruce Hopkins & Shane Hamilton

10:35 – 10:45 am NETWORKING & REFRESHMENT BREAK

10:45 – 11:45 am The Audit of Crossroads GPS — The Story and the Lessons

Jeffery Yablon

LUNCHEON

11:45 – 12:45 pm Message from the IRS EO Director

*Tamera L. Ripperda,
IRS Director of Exempt Organizations*

AFTERNOON BREAKOUT SESSION I

1:00 – 2:00 pm Private Foundation Update

Jennifer Reynoso

2:05 – 3:05 pm Equivalency Determinations: Good Faith Without a Leap of Faith

*Robert T. Kelly, Jr.
& Ken Tsunoda*

2017 CONFERENCE PROGRAM

AFTERNOON BREAKOUT SESSION II

Moderator: Wendell Bird

- | | | |
|-----------------------|---|----------------------------|
| 1:00 – 2:00 pm | Nonprofits' Endowment Funds, Charitable Gift Annuities, and Other Restricted Funds | <i>Patricia Beauregard</i> |
| 2:05 – 3:05 pm | Emerging Trends in Charitable Giving, and New Vehicles and Their Challenges {L3Cs, Other Hybrids, and Single Member LLCs} | <i>Andrew Schulz</i> |

AFTERNOON BREAKOUT SESSION III

- | | | |
|-----------------------|-----------------------------------|----------------------|
| 1:00 – 3:05 pm | Accounting Ethics: Ethics at Risk | <i>Jack Marshall</i> |
|-----------------------|-----------------------------------|----------------------|

3:05 – 3:20 pm NETWORKING & REFRESHMENT BREAK

LATE AFTERNOON BREAKOUT SESSION I

- | | | |
|-----------------------|--|--|
| 3:20 – 4:20 pm | State Charitable Registration and Oversight | <i>David Goch, Cindy M. Lott & Charles Watkins</i> |
| 4:25 – 5:25 pm | All Hands on Deck: IRS Audit Plans And How To Prepare For “the Letter” | <i>Marc Owens</i> |

LATE AFTERNOON BREAKOUT SESSION II

- | | | |
|-----------------------|--|------------------------------|
| 3:20 – 4:20 pm | Alternative Investments: Compliance and Tax Issues | <i>Michael Sorrells</i> |
| 4:25 – 5:25 pm | Complex Corporate Sponsorships | <i>Suzanne Ross McDowell</i> |

LATE AFTERNOON BREAKOUT SESSION III

- | | | |
|-----------------------|---|---|
| 3:20 – 5:25 pm | All in the Family: Tax Planning for Related Organizations | <i>Diara Holmes & Preston Quesenberry</i> |
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THURSDAY EVENING, MARCH 23, 2017

- | | |
|-----------------------|---|
| 5:30 – 7:00 pm | Registrants' Reception
<i>Sponsored by: Webster, Chamberlain & Bean, LLP</i> |
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FRIDAY, MARCH 24, 2017

7:15 – 8:30 am CONTINENTAL BREAKFAST

EARLY RISER SESSION

- | | | |
|-----------------------|---|--------------------|
| 7:30 – 8:30 am | What if...Risk Assessment for the Smaller Nonprofit | <i>Joan Renner</i> |
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2017 CONFERENCE PROGRAM

MORNING GENERAL SESSION

Moderator: Alan P. Dye

8:30 – 9:30 am	Update from the IRS and Treasury	<i>Janine Cook, Victoria Judson, Sunita Lough & Elinor Ramey</i>
9:30 – 10:30 am	Update from the Hill	<i>Gordon Clay, Harold Hancock (Invited) & Sandra Swirski</i>
10:30 – 10:45 am	NETWORKING & REFRESHMENT BREAK	
10:45 – 12:00 pm	Lobbying and Politics for Nonprofits: The Rules Aren't Red and Blue	<i>David Trimmer & Tricia Katebini</i>

LUNCHEON

12:00 – 1:00 pm	Washington Insights and Out-of-Sights	<i>Conrad Teitell</i>
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AFTERNOON BREAKOUT SESSION I

1:00 – 2:00 pm	Non-Profit Executive Compensation	<i>Drew Smith & James Wilson</i>
2:05 – 3:05 pm	Current Developments: Non-Profit Deferred Compensation	<i>Susan Lennon, Cheryl Press (Invited) & David Powell</i>

AFTERNOON BREAKOUT SESSION II

1:00 - 2:00 pm	Form 990 Updates	<i>Stephen Clarke, Greg Goller & Elaine Leichter</i>
2:05 – 3:05 pm	Not-For-Profit Accounting Update	<i>Richard Larkin</i>

AFTERNOON BREAKOUT SESSION III

1:00 – 2:00 pm	Hot Topics for Colleges and Universities	<i>Alexander L. Reid</i>
2:05 – 3:05 pm	Current Developments: Churches and Religious Organizations	<i>Richard Hammar & Hannah Clayson Smith</i>

3:05 – 3:20 pm NETWORKING & REFRESHMENT BREAK

LATE AFTERNOON BREAKOUT SESSION I

3:20 – 4:20 pm	Supporting Organizations: Traps for the Unwary	<i>Siobhan Rausch</i>
4:25 – 5:25 pm	Unique Issues Facing 501(c)(6) Trade Associations	<i>Deborah Kosnett & Hugh Webster</i>

LATE AFTERNOON BREAKOUT SESSION II

3:20 – 4:20 pm	Joint Venture Update	<i>Doug Mancino & Mike Sanders</i>
4:25 – 5:25 pm	The Public Support Test and Reclassification Process	<i>Michelle Michalowski & Travis Patton</i>

LATE AFTERNOON BREAKOUT SESSION III

3:20 – 5:25	Legal Ethics: Crunch Time for the Virtuous Non-Profit Lawyer	<i>Jack Marshall</i>
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(faculty continued on next page)

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HAROLD HANCOCK, Tax
Counsel, Committee on Ways
& Means, Washington, D.C.

VICTORIA JUDSON

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TAMERA L. RIPPERDA

Director, Exempt Organiza-
tions Division, IRS,
Washington, D.C.

View Faculty Bios at
[www.legalandtax
conference.com](http://www.legalandtax
conference.com)

HOTEL ACCOMMODATIONS

Over 90 years of providing legendary service to dignitaries and presidents, The Mayflower Hotel remains a Washington, D.C. original. Listed on the National Register of Historic Places, The Mayflower Hotel has been a vibrant social hub in Washington, D.C. since opening in 1925.



Registrants are responsible for making/ changing/canceling their own hotel reservations. Hotel rooms are not included in the conference registration fee. A special block of rooms has been reserved at the Mayflower Hotel, a member of the Marriott Autograph Collection (1127 Connecticut Avenue, NW, Washington, D.C. 20036) for \$319 per night + tax. The room-block is good only through

CONTINUING EDUCATION

Full attendance earns **up to 22 CPE** and **21 CLE** credits for a 50-minute hour and **up to 18** for a 60-minute hour.

CONTINUING EDUCATION (CE) CREDITS

Accountants, attorneys and other professionals interested in accreditation (CPE/CLE) under appropriate state licensing procedures should note that the Conference is designed to be eligible for **CLE & CPE** credits. Full attendance at the Conference, including the bonus session, earns up to 22.0 CPE credits based on a 50-minute credit hour. *Course Level: Intermediate Group-Live; no prerequisites or advance preparation is required.* CLE credits are granted by the individual state boards and the total CLE credits vary from state to state. A 50-minute credit hour earns up to 21.0 CLE credits. A 60-minute credit hour earns up to 18.0 CLE credits. You may check with us at any time for current status of the number of credits granted by a particular state or “activity approval” for the Conference with a particular Board, as well as the Board’s contact for questions or

complaints regarding a registered sponsor. Contact Rebecca Johnston, Washington Non-Profit Tax Conference, P.O. Box 27315, Washington, DC 20038-7315 (Phone: 202/688-3533; Fax: 202/318-1482; e-mail: rjohnston@wc-b.com).

Please note: we do not submit for accreditation for other forms of CE such as EA or CFP—please check with these agencies to see if you can submit for credit as an individual.

Washington Non-Profit Tax Conference is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org

February 14, 2017; thereafter, rooms are available on a first-come, first-serve basis at the standard hotel rate. We encourage you to reserve your room early to ensure availability. Reserve your rooms online on the hotel page of our website at (www.legalandtaxconference.com) or call 1-877-212-5752 to make your room reservation. You can also call the Mayflower directly at 1-202-347-3000. Please mention the full name of the conference when reserving your room. Room rates follow: Single/Double—\$319 per night + 14.5% D.C. tax. This is a “smoke free” facility.

GETTING AROUND TOWN

Metro service is available near the Mayflower Hotel via the Farragut North (.1 mile/red line) or Farragut West (.2 miles/Blue/Orange/Silver lines) stations. The Mayflower is 2.4 miles from Union Station and 5.4 miles from Ronald Reagan National Airport. The Metro is accessible at both Union Station and National Airport. Dulles International Airport is 26.5 miles from the hotel. Valet only parking is available but limited—the cost is \$47.50 per day. Smithsonian Museums and monuments are just a few metro stops away.

REGISTRATION INFORMATION

HOW TO REGISTER

To register for the 53rd Washington Non-Profit Legal & Tax Conference® visit www.legalandtaxconference.com or complete the registration form found in this brochure.

SPOUSE/GUEST FEE

Any registrant who wishes to bring a spouse or guest to the reception or to any of the planned meals *must register that person at the time of the Conference*. The cost of the meal(s) for your guest can be paid when you pick up your materials at the registration desk. *Guest meals are only offered if space allows.*

PAYMENTS, SUBSTITUTIONS, CANCELLATIONS

Whether you pay in advance or request that we bill you, your payment must be post-marked no later than February 21, 2017, to take advantage of the \$104 savings. Registrations cancelled by February 21, 2017, will receive a full refund (minus 10% for processing). Cancellations received from February 21 – March 16, 2017 will receive a 50% refund. Cancellations six days prior to and/or during the Conference (including no-shows) will not receive a refund. Substitutions, however, may be made at any time. For more information regarding administrative policies, such as complaints and refunds, please contact Rebecca Johnston at 202-688-3533 or rjohnston@wc-b.com.



MATERIALS & BADGES

Conference materials and badges will be available for pick-up at the Registration Desk located in the East/State Ballroom Foyer beginning at 7:00 am on March 23 & 24, 2017. For early arrivals, badges & materials will also be available at the Registration desk Wednesday, March 22, between 5:00 and 6:00 pm. Conference Badges must be worn at all times to gain admittance to the Conference proceedings.

WHAT'S INCLUDED

In addition to the 2-Day program, the registration fee includes the bonus evening session on March 22, two luncheons, two breakfasts, refreshment breaks, the Registrants' Reception and all Conference materials.

DISCLAIMER

Speakers and topics are subject to change without notice.

SPECIAL NEEDS/DIETARY RESTRICTIONS

Email rjohnston@wc-b.com or call 202.688.3533

CONTACT US

Washington Non-Profit Tax Conference, P.O. Box 27315, Washington, DC 20038-7315
Phone: 202.688.3533 | Email: rjohnston@WC-B.com | www.legalandtaxconference.com

CONFERENCE REGISTRATION FORM

Mail to: Washington Non-Profit Tax Conference | PO Box 27315, Washington, DC 20038-7315

Phone: 202.688.3533 **Fax:** 202.318.1482 **Online:** www.legalandtaxconference.com

Name _____ Badge Nickname _____

Organization _____ Position _____

Address _____ City _____ State ____ Zip _____

Phone _____ Fax _____ Email _____

Check here if special assistance is required because of disabilities. Please attach a description of your need

REGISTRATION FEES: _____ \$995 through February 21, 2017
(Full Conference) _____ \$1099 as of February 22, 2017
_____ \$600 for one day option (*Choose one: Thurs__ Fri__*)
Group Rate _____ \$750 (if registering 4+ attendees from the same organization)

CHOOSE ONE:

I would like to receive a hard copy of the Proceedings Manual (500+ pages) and flashdrive when I check in

I would like a flashdrive of the Proceedings Manual when I check in – I do not want the hard copy

I cannot attend, but would like to purchase:

Proceedings Manual plus flashdrive (text only) \$500

Flashdrive of Proceedings Manual (text only) \$250

Check enclosed for \$ _____ Payable to "Washington Non-Profit Tax Conference"
(*your payment must be postmarked by Feb. 21, 2017 to take advantage of the \$104 savings*)

Bill Me

Pay by credit card (Visa, MC, Amex, Diners)

Card # _____ Expiration _____

Amount to be charged \$ _____ Signature _____

If you desire Professional Accreditation (Continuing Education Credit), please provide the necessary information below for **all** states in which you desire accreditation

Name of Registrant
Requiring Registration

Type of Accreditation
(CLE, CPE, ERA, etc.)

State(s) and ID Numbers
(i.e., State Bar, CPA or Specialty
Designation ID)

**We will contact registered attendees four weeks in advance of the conference to discuss any special dietary restrictions.*

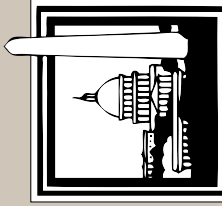
VERIFIED ATTENDANCE

Registrants claiming accreditation will need to complete and sign attendance forms and/or affidavits, which are provided at registration and due when they leave the conference. The Washington Non-Profit Legal & Tax Conference® staff will be on hand to assist and will provide detailed information with Conference materials as an aid in meeting accreditation requirements. Registrants should provide Washington Non-Profit Tax Conference the necessary information in advance to ensure that their certificate, which will be finalized and mailed out following the close of the Conference, is accurate.

Registrants are responsible for making/changing/canceling their own hotel reservations. A special block of rooms has been reserved at the Mayflower Hotel, member of the Marriott Autograph Collection. See the hotel section of this brochure for additional information. Sleeping rooms are not included in Registration Fee.

Four ways to register

1. Use this form and mail to the address indicated
2. Fax to 202.318.1482
3. Register online at www.legalandtaxconference.com
4. Call 202.688.3533



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