

46TH ANNUAL  
Washington  
Non-Profit Legal & Tax  
Conference®

STAY UP-  
TO-DATE  
IN 2010 ON  
SIGNIFICANT  
CHANGES IN  
THESE AREAS:

Revised Form 990  
IRS Audit Plans  
New IRS Reporting Forms  
Donor-Advised Funds  
Private Foundations  
Deferred Compensation  
Legal Ethics  
Ethics for Accountants  
Non-Profits and Healthcare  
Planned Giving  
Coordinating Tax and Election Law  
Accounting Developments for Non-Profits



**FEBRUARY 18-19, 2010**

GRAND HYATT • WASHINGTON, D.C.

## 46TH WASHINGTON NON-PROFIT LEGAL & TAX CONFERENCE®

**FEBRUARY 18, 2010**  
8:00 A.M. – 5:00 P.M.

**FEBRUARY 19, 2010**  
7:30 A.M. – 3:30 P.M.

GRAND HYATT, WASHINGTON, D.C.  
CONSTITUTION LEVEL

### BONUS SESSION

#### WEDNESDAY & FRIDAY EVENINGS

*CURRENT IRS REPORTING ISSUES, INCLUDING FIN 48;  
GOVERNANCE; BOARD COMMUNICATIONS; SCHEDULE O*



There is nothing to compare to the opportunity offered to non-profit executives, managers, and their legal and tax advisors at the WASHINGTON NON-PROFIT LEGAL & TAX CONFERENCE®. The Conference, which is the largest and most diverse in the non-profit area, will be held February 18 & 19, 2010 at the Grand Hyatt in D.C. The Grand Hyatt has metro access within the hotel and is located near many of D.C.'s museums and monuments. The hotel is just steps away from the White House and the new Verizon Center.

There is much activity in the exempt organizations area. Rules and interpretations are being released implementing the Pension Protection Act of 2006. Other significant developments include the IRS redesigned Form 990; the IRS interim report on its study of tax-exempt hospitals; the emerging issues relative to donor-advised funds and supporting organizations; the long-awaited final regulations under section 403(b); coordinating tax and election law; and the treatment of executive compensation and planned giving.

All of the above topics, together with many other important issues, will be discussed by our distinguished faculty, that includes Conrad Teitell, Marcus Owens and Bruce Hopkins, Gordon Clay, Joint Committee on Taxation, and Theresa Patara from the U.S. Senate Finance Committee. Our featured keynote speakers include Lois Lerner, Director of the Exempt Organizations Division of the IRS and Joseph Brodecki, Principal with Bernstein Global Wealth Management.

*"We look forward to seeing you in February."*

*Alan P. Dye, Chairman and Arthur L. Herold, President.*

## WHY YOU SHOULD ATTEND

### WHO SHOULD ATTEND?

ATTORNEYS, ACCOUNTANTS, MANAGERS, and everyone working in the non-profit sector. If you're involved in counseling or managing non-profit organizations, this Conference will bring you up-to-date on recent and projected legal, legislative and tax issues affecting the non-profit field. As you know, this area is under heavy attack on all fronts, from public opinion to legislative action.

### FULFILLING YOUR RESPONSIBILITIES

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

### MOST DEFINITIVE INFORMATION SOURCE

The objective of this formal group program is to provide a comprehensive overview of current and projected legal and tax issues to individuals from the non-profit sector. You'll also get the latest in legislative developments in this complex and often-changing field, as well as coverage of major issues such as charitable contributions update, ethics, compensation, planned giving, and strategic planning.

### PREREQUISITE

Sessions are designed to be appropriate for all levels of tax knowledge. Program level is basic. Advance preparation is not required.

### 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 officials, and other non-profit professionals.

### NETWORKING OPPORTUNITIES/MEALS

Through more informal exchanges throughout the two-day Conference, you'll have a chance to mingle with the faculty and your peers and to discuss specific issues of interest to you and your organization or clients. Two continental breakfasts, two luncheons, the various intermission-refreshment breaks, and a special registrants' reception ARE ALL INCLUDED in the registration fee!

### TAX DEDUCTIBLE

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



# CONFERENCE PROGRAM

## WEDNESDAY EVENING, February 17

5:00-6:30 p.m.	Early Registration	Conference Theatre
6:30-8:00 p.m.	Current IRS Reporting Issues, Including FIN 48; Governance; Board Communications; Schedule O	Conference Theatre <i>Edward D. Coleman</i> <i>Nancy Murphy</i>

## THURSDAY, FEBRUARY 18

8:00 a.m. Continental Breakfast

<b>MORNING SESSION</b>   <i>Moderator: Edward D. Coleman</i>		Constitution AB
9:00 a.m.	Current Developments Affecting Exempt Organizations	<i>Bruce R. Hopkins</i>
9:50 a.m.	Will the IRS Come Knocking? What You Need To Know About IRS Audit Plans And Practices For Tax Exempts	<i>Marcus S. Owens</i>
10:40 a.m.	Questions & Answers	
10:55 a.m.	Charitable Giving Tax Pitfalls: Avoiding; Climbing Out; Cyanide Capsule?	<i>Conrad Teitell</i>
11:45 a.m.	Charitable Contributions Update Under Section 170	<i>Suzanne Ross McDowell</i>
12:35 p.m.	LUNCHEON <i>Speaker: Lois Lerner—Update from the IRS</i>	Constitution CDE
<b>AFTERNOON BREAKOUT SESSION I — 2:00-5:30 p.m.</b>		Constitution A
<b>UBIT &amp; IRS Reporting</b>   <i>Moderator: David M. Repass</i>		
2:00 p.m.	UBIT: Understanding the Rules and Current Issues	<i>Howard M. Schoenfeld</i>
2:50 p.m.	UBIT: Case Studies	<i>David M. Repass</i>
3:40 p.m.	Questions & Answers	
3:55 p.m.	Non-Profit Reporting to the IRS & Related Issues	<i>D. Gregory Goller</i>
5:30 p.m.	Questions & Answers	

**AFTERNOON BREAKOUT SESSION II — 2:00-5:30 p.m.**

Constitution B

**Planned Giving | Moderator: Wendell R. Bird**

2:00 p.m. Planned Giving Update *Jerry J. McCoy*

2:50 p.m. How To Keep From Drowning When Your CRTs and CLTs Are Going Underwater *Elisa S. Rizzo*

3:40 p.m. Questions & Answers

**Charitable Fundraising | Moderator: David P. Goch**

3:55 p.m. Legal Issues In Charitable Fundraising *David P. Goch  
Charles M. Watkins*

5:30 p.m. Questions & Answers

**AFTERNOON BREAKOUT SESSION III — 2:00-5:30 p.m.**

Roosevelt/Cabin John/Arlington

**Deferred Compensation; Donor Advised Funds And Supporting Organizations | Moderator: Edward D. Coleman**

2:00 p.m. Developments in Deferred Compensation For Exempt Organizations (Section 403(b)) *Robert J. Architect*

2:50 p.m. Developments in Deferred Compensation For Exempt Organizations (Section 457) *Cheryl E. Press*

3:40 p.m. Questions & Answers

**Donor Advised Funds And Supporting Organizations | Moderator: David M. Repass**

3:55 p.m. Donor Advised Funds And Type III Supporting Organizations *David M. Repass  
Howard M. Schoenfeld*

5:30 p.m. Questions & Answers

**THURSDAY EVENING, February 18, 2010**

5:45-7:00 p.m. Registrants' Reception (Sponsored by Webster, Chamberlain & Bean)

Grand Cafe

# CONFERENCE PROGRAM

## FRIDAY, February 19, 2010

7:30 a.m. Continental Breakfast Constitution Foyer

### MORNING SESSION | Moderator: Edward D. Coleman

Constitution AB

8:30 a.m. Emerging Issues from Capitol Hill *Gordon Clay*

9:20 a.m. Organizing For Political Change—Coordinating Tax and Election Law  
*Alan P. Dye*  
*Heidi K. Abegg*

10:10 a.m. Questions & Answers

### MORNING BREAKOUT SESSION I — 10:25 a.m.–12:05 p.m.

Constitution A

#### Private Foundations and Religious Organizations | Moderator: Charles M. Watkins

10:25 a.m. Current Issues Affecting Private Foundations *David Shevlin*

11:15 a.m. Recent Developments Affecting Churches and Religious Organizations *Deirdre Dessingue*

### MORNING BREAKOUT SESSION II — 10:25 a.m.–12:05 p.m.

Constitution B

#### Accounting Ethics

10:25 a.m. The Toughest Job Of All: Non-Profits and The Ethical Accountant *Jack Marshall*

### MORNING BREAKOUT SESSION III — 10:25 a.m.–12:05 p.m.

Roosevelt/Cabin John/Arlington

#### Non-Profits and Health Care | Moderator: Michael I. Sanders

10:25 a.m. Partnerships and Joint Ventures *Michael I. Sanders*

11:10 a.m. Health Care Tax Update *Douglas M. Mancino*

12:10 a.m. LUNCHEON *Speaker: TBD* Constitution CDE

**AFTERNOON BREAKOUT SESSION I — 1:30 p.m.–3:30 p.m.**

Constitution A

*Moderator: Edward D. Coleman*

1:30 p.m. Non-Profit Accounting Developments

*Richard F. Larkin*

**AFTERNOON BREAKOUT SESSION II — 1:30 p.m.–3:30 p.m.**

Roosevelt/Cabin John/Arlington

*Moderator: Hugh K. Webster*

1:30 p.m. Recent Developments Impacting Associations

*Hugh K. Webster  
James S. Wilson, Jr.*

**AFTERNOON BREAKOUT SESSION II — 1:30 p.m.–3:30 p.m.**

Constitution B

**Legal Ethics**

1:30 p.m. Non-Profit Counsel in Shadows and Fog: Ethics 2010

*Jack Marshall*

**LATE AFTERNOON SESSION (Repeat of Wed.)**

Roosevelt/Cabin John/Arlington

4:00-5:30 p.m. Current IRS Reporting Issues, Including FIN 48; Governance; Board Communications; Schedule O

*Edward D. Coleman  
Nancy Murphy*

## PROFESSIONAL FACULTY

HEIDI K. ABEGG, Attorney, Webster, Chamberlain & Bean, Washington, DC

WENDELL R. BIRD, Attorney, Bird, Loechl, Brittain & McCants Atlanta, GA

EDWARD D. COLEMAN, Attorney, Webster, Chamberlain & Bean, Washington, DC

DEIRDRE DESSINGUE, Associate General Counsel, United States Conference of Catholic Bishops, Washington, DC

ALAN P. DYE, Attorney, Webster, Chamberlain & Bean, Washington, DC

DAVID P. GOCH, Attorney, Webster, Chamberlain & Bean, Washington, DC

D. GREGORY GOLLER, Director, Exempt Organizations Tax, KPMG, Washington, DC

BRUCE R. HOPKINS, Attorney, Polsinelli, Shalton, Welte, Suelthaus, Kansas City, MO

RICHARD F. LARKIN, CPA, BDO Seidman, LLP, Washington, DC

JACK MARSHALL, President, ProEthics, Alexandria, VA

DOUGLAS M. MANCINO, Attorney, McDermott, Will & Emery, Los Angeles, CA

JERRY J. MCCOY, Attorney, Washington, DC

SUZANNE ROSS MCDOWELL, Attorney, Steptoe & Johnson, Washington, DC

NANCY MURPHY, Tax Principal, Not-For-Profit Tax Services, Grant Thornton LLP, Vienna, VA

MARCUS S. OWENS, Attorney, Caplin & Drysdale, Chartered, Washington, DC

DAVID M. REPASS, Attorney, Webster, Chamberlain & Bean, Washington, DC

ELISA S. RIZZO, Attorney, Cummings & Lockwood, Stamford, CT

MICHAEL I. SANDERS, Attorney, Blank Rome LLP, Washington, DC

HOWARD M. SCHOENFELD, Attorney, PriceWaterhouse Coopers LLP, Washington, DC

DAVID SHEVLIN, Attorney, Simpson, Thacher & Bartlett LLP, New York, NY

CONRAD TEITELL, Attorney, Cummings & Lockwood, Stamford, CT

CHARLES M. WATKINS, Attorney, Webster, Chamberlain & Bean, Washington, DC

HUGH K. WEBSTER, Attorney, Webster, Chamberlain & Bean, Washington, DC

JAMES S. WILSON, JR., Attorney, Webster, Chamberlain & Bean, Washington, DC

## GOVERNMENT FACULTY

ROBERT ARCHITECT, Senior Tax Law Specialist, Employee Plans Division, IRS, Washington, DC

GORDON CLAY, Joint Committee on Taxation, Capitol Hill, Washington, DC

LOIS LERNER, Director, Exempt Organizations Division, IRS, Washington, DC

CHERYL E. PRESS, Senior Legal Counsel, Office of Chief Counsel, Tax Exempt and Government Entities, IRS, Washington, DC

## CONTINUING EDUCATION

### CONTINUING EDUCATION (CE) CREDITS

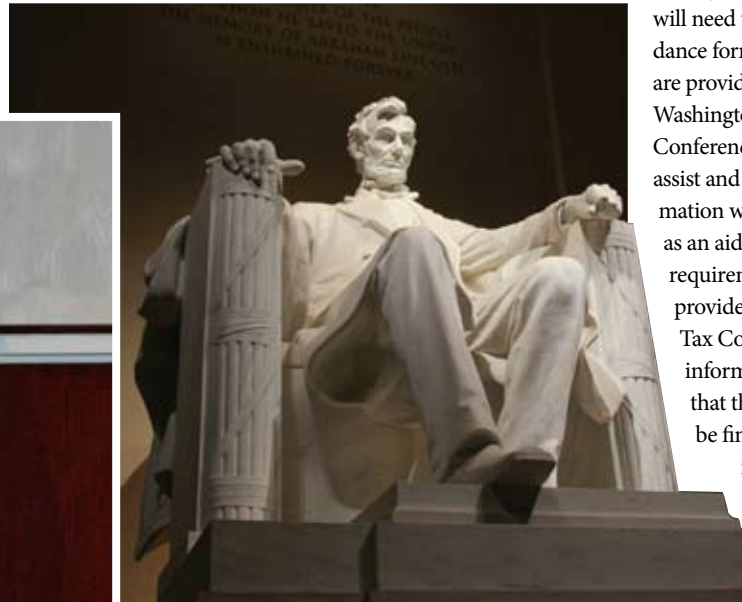
Accountants, attorneys and other professionals interested in accreditation (CLE/CPE) under appropriate state licensing procedures should note that the Conference is designed to be eligible for CE credits. Full attendance at the Conference earns 16.0 CPE credits. Course Level: Group-Live; no prerequisites or advance preparation is required. CLE credits are granted by the individual state boards and the total CLE credits vary from state to state. Some states may require additional forms and/or nominal accreditation fees which you may need to provide and/or complete at the close of the

Conference. You may check with us at any time for current status of the number of credits granted by a particular state, “activity approval” and/or “sponsor registration” 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, Inc., P.O. Box 27315, Washington, DC 20038-7315 (Phone: 202/785-9500; Fax: 202/318-1482; e-mail: [rjohnston@wc-b.com](mailto:rjohnston@wc-b.com)).

Washington Non-Profit Tax Conference, Inc. 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 addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: [www.nasba.org](http://www.nasba.org).

### VERIFIED ATTENDANCE

Registrants claiming accreditation will need to execute and sign attendance forms and/or affidavits, which are provided by some states. 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, Inc. 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.



## HOTEL AND TRAVEL INFORMATION

### HOTEL ACCOMMODATIONS

Registrants are responsible for making/changing/canceling their own hotel reservations. A special block of rooms has been reserved at the Grand Hyatt Hotel (Conference location), 1000 H. Street, NW, Washington, DC, 20001. This room-block is good only through January 12, 2010; thereafter, rooms are available on a first-come, first-serve basis at the regular hotel rate. We encourage you to reserve your room early. You may call the Grand Hyatt directly (202-582-1234) and mention that you are with the Washington Non-Profit Legal & Tax Conference<sup>®</sup> or you may reserve a room online at [www.legalandtax-conference.com](http://www.legalandtax-conference.com). Room rates follow: Single – \$269 per night, Double – \$269 per night +14.5% tax. This is a savings of \$210 over the standard room rate of \$479!

### GETTING AROUND TOWN

Metro service is available at the Grand Hyatt Hotel via the Metro Center Station. The Grand Hyatt is ten minutes from Ronald Reagan Washington National Airport and Union Station. 45 minutes from Washington-Dulles and Baltimore-Washington International Airports. Visit our website, [www.legalandtax-conference.com](http://www.legalandtax-conference.com) for driving directions and parking information.

## REGISTRATION INFORMATION

### HOW TO REGISTER

To register for the 46th Washington Non-Profit Legal & Tax Conference<sup>®</sup> complete the registration form found in this brochure or register online at [www.legalandtax-conference.com](http://www.legalandtax-conference.com).

### 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

### PAYMENTS, SUBSTITUTIONS, CANCELLATIONS

Whether you pay in advance or request that we bill you, your payment must be postmarked no later than January 18, 2010, to take advantage of the \$100 savings. Registration cancelled prior to January 18, 2010, will receive a full refund (minus 10% for processing). Cancellations received from January 18- February 12, 2010 will receive a 50% refund. Cancellations five 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 complaint and refund, please contact Rebecca Johnston at 202-785-9500 or [rjohnston@wc-b.com](mailto:rjohnston@wc-b.com).

### MATERIALS & BADGES

Conference materials and badges will be available for pick-up at the Grand Registration desk on the Constitution level of the Grand Hyatt beginning at 7:30 a.m. on February 18 & 19, 2010. For early arrivals, badges & materials will also be available at the Conference Theatre February 17, between 5:00 and 6:30 p.m. Conference Badges must be worn at all times to gain admittance to the Conference Proceedings.



# CONFERENCE registration form

**mail to:** Washington Non-Profit Tax Conference, Inc.  
PO Box 27315, Washington, DC 20038-7315

**phone:** 202.785.9500 **fax:** 202.318.1482 **online:** [www.legalandtaxconference.com](http://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:** \_\_\_\_\_ \$890 through January 18, 2010  
(Full Conference) \_\_\_\_\_ \$990 as of January 19 2010  
\_\_\_\_\_ \$500 for one day option (Choose one: Thurs\_\_\_ Fri\_\_\_)

I cannot attend, but would like to purchase:

Faculty Presentation Book plus CD (text only) \$235

CD-ROM of Presentation Book (text only) \$50

Check enclosed for \$ \_\_\_\_\_ Payable to "Washington Non-Profit Tax Conference, Inc."  
(your payment must be postmarked by January 18, 2010 to take advantage of the \$100 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)
_____	_____	_____
_____	_____	_____

*In addition to the 2-Day program, the registration fee includes two luncheons, two breakfasts, refreshment breaks, the Registrants' Reception and all Conference materials.*

Registrants are responsible for making/ changing/canceling their own hotel reservations. A special block of rooms has been reserved at the Grand Hyatt, 1000 H. Street, NW, Washington, DC 20001 (202.582.1234). Group rate of \$239 is only good through January 12, 2010, thereafter rooms are available on a first-come, first serve basis. Please mention the name of the Conference when reserving your room to secure the discounted rate of \$239. You may also link to a special Grand Hyatt reservation page on our website: [www.legalandtaxconference.com](http://www.legalandtaxconference.com)

**Cancellation Policy:** Registrants who cancel by January 15, 2010 will receive a full refund (minus 10% for processing). Cancellations received from January 16–February 11, 2010 will receive a 50% refund. Cancellations five days prior to and/or during the Conference (including no shows) will receive no refund. There are no carryovers for future Conferences, but substitutions may be made at any time.

## Ways to Register

- Use this form and mail to the address indicated; or
- Fax to 202.318.1482; or
- Register online at [www.legalandtaxconference.com](http://www.legalandtaxconference.com); or
- Call 202.785.9500, ext. 25



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