

48TH ANNUAL
Washington
Non-profit
Legal & Tax
Conference®



MARCH 22-23, 2012
CRYSTAL GATEWAY MARRIOTT
ARLINGTON, VA

NEW TOPICS ADDED FOR 2012 PROGRAM

Executive Compensation • Political Activities, Campaign Finance,
Lobbying & Ethics • UPMIFA • Protecting Trademark Certifications •
Charitable Gifts & Bequests • Event Contracts • Non-Profits & Fraud

Plus all the core sessions you need, to stay up-to-date.

48TH WASHINGTON NON-PROFIT LEGAL & TAX CONFERENCE®

MARCH 22, 2012

8:00 A.M. – 6:00 P.M.

MARCH 23, 2012

7:30 A.M. – 3:45 P.M.

CRYSTAL GATEWAY MARRIOTT

BONUS SESSION

WEDNESDAY & FRIDAY EVENING

Here And Abroad: Reporting Considerations For Activities and Investments (Including Pass-Throughs) in States and Foreign Countries.



There is nothing to compare to the opportunity offered to non-profit executives, managers, board members 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 March 22 & 23, 2012 at the Crystal Gateway Marriott in Arlington, VA. The hotel has metro access via Crystal City Metro and is located near many of D.C.'s museums, restaurants, monuments and Arlington Cemetery.

The nonprofit area is extremely active. The IRS continues to adjust the Form 990; the House Ways and Means Committee is focusing its attention on IRS oversight and audits of exempt organizations; and the States are getting more aggressive on their enforcement and oversight activities. Other current or upcoming issues include political activity and election law developments post-Citizens United; the 2012 IRS Exempt Organization Division Work Plan and Audit Plans; widening legal impact of social media; executive compensation developments; employee and other fraud areas of interest; and new guidance and regulations flowing from the Patient Protection and Affordable Care Act (PPACA).

All of the above topics, together with many other important issues, will be discussed by our distinguished faculty, that includes Conrad Teitell, Marcus Owens, Bruce Hopkins, and Suzanne Ross McDowell. Our featured keynote speakers include Sarah Hall Ingram, Commissioner, Tax Exempt & Government Entities, IRS and Joseph Brodecki, Principal with Bernstein Global Wealth Management.

"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 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 scrutiny 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.

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 problems, 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, donor advised funds, political and lobbying activity by non-profits, unrelated business income, private foundation excise taxes, the revised Form 990 and recent association developments.

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.



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, and other non-profit 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.



THE CONFERENCE IS JUST IN TIME FOR THE START OF DC'S CHERRY BLOSSOM FESTIVAL, MARCH 20-APRIL 27

CONFERENCE PROGRAM

WEDNESDAY EVENING, MARCH 21, 2012

5:00-6:30 p.m.	Early Registration	Grand Registration
6:30-8:10 p.m.	Here and Abroad: Reporting Considerations for Activities and Investments (including pass-throughs) in States and Foreign Countries <i>Nancy Murphy, Edward D. Coleman</i>	Grand Salon C

THURSDAY, MARCH 22, 2012

7:30 a.m.	Continental Breakfast	Grand Foyer
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GENERAL SESSION | *Moderator: Edward D. Coleman* Grand Salon A-C

8:30 a.m.	Opening Remarks <i>Arthur L. Herold</i>	
8:40 a.m.	Current Developments Affecting Exempt Organizations <i>Bruce R. Hopkins</i>	
9:30 a.m.	IRS on the Warpath: FY2012 Audit Plans for Tax Exempts <i>Marcus S. Owens</i>	
10:25 a.m.	Questions & Answers	
10:40 a.m.	Executive Compensation <i>Michael Monahan</i>	
11:40 a.m.	Discussion Panel of Experts on Political Activities, Lobbying, Campaign Finance & Ethics <i>Judith Kindell*, Suzanne Ross McDowell, Alan P. Dye, Heidi K. Abegg</i>	
12:40 p.m.	LUNCHEON <i>Speaker: Sarah Hall Ingram*, Commissioner-Tax Exempt & Government Entities (invited)</i>	Grand Salon H-K

AFTERNOON BREAKOUT SESSION I — 2:00-6:00 p.m. Grand Salon AB

Non-Profit Reporting <i>Moderator: D. Gregory Goller</i>		
2:00 p.m.	Non-Profit Reporting to the IRS & Related Issues <i>D. Gregory Goller</i>	
2:50 p.m.	Ask the Experts: Form 990 Tips and Common Missteps <i>Stephen Clarke*, Charles M. Watkins</i>	

* IRS Speakers

3:45 p.m. Questions & Answers

Current Association Issues | Moderator: *Hugh K. Webster*

4:00 p.m. Recent Developments Affecting Associations
Hugh K. Webster, James S. Wilson, Jr.

4:50 p.m. How to Tackle Event Contracts
James S. Wilson, Jr.

5:45 p.m. Questions & Answers

AFTERNOON BREAKOUT SESSION II — 2:00-6:00 p.m.

Grand Salon C

Planned Giving | Moderator: *Wendell R. Bird*

2:00 p.m. Charitable Giving Update
Jerry McCoy

2:50 p.m. Charitable Contribution At and Over the Ethical Line
Heather J. Rhoades

3:45 p.m. Questions & Answers

State Charitable Oversight | Moderator: *David P. Goch*

4:00 p.m. State Charitable Solicitation Registration and Hot Areas
in State Charitable Oversight
David P. Goch, Charles M. Watkins

4:50 p.m. State Attorney General Oversight and Investigations—
Update on New Model Protection of Charitable Assets Act
Mark Pacella, Mark Fitzgibbons

5:45 p.m. Questions & Answers

AFTERNOON BREAKOUT SESSION III — 2:00-6:00 p.m.

Grand Salon DE

Deferred Compensation | Moderator: *Edward D. Coleman*

2:00 p.m. Developments in Deferred Compensation For
Exempt Organizations (Section 403(b))
*Jason E. Levine**

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

3:45 p.m. Questions & Answers

CONFERENCE PROGRAM

Donor Advised Funds And Supporting Organizations | Moderator: Edward D. Coleman

4:00 p.m. Use of Supporting Organizations and Other Entities
for Asset Protection: Why use an SO?
Joseph E. Lundy, Robert T. Kelly, Jr.

5:45 p.m. Questions & Answers

THURSDAY EVENING, MARCH 22, 2012

6:00-7:15 p.m. Registrants' Reception Grand Salon H
(Sponsored by Webster, Chamberlain & Bean, LLP)

FRIDAY, MARCH 23, 2012

7:30 a.m. Continental Breakfast Grand Foyer
Speaker: Joseph Brodecki "What is an Investor to Do?" Grand Salon A-C

GENERAL SESSION | Moderator: Alan P. Dye Grand Salon A-C

8:30 a.m. UBIT: Understanding the Rules and Current Issues
Joseph E. Lundy, Gerard M. Zack

9:30 a.m. Planning Outright Charitable Gifts & Bequests
Conrad Teitell

10:20 a.m. Questions & Answers

MORNING BREAKOUT SESSION I — 10:30 a.m.–12:30 p.m. Grand Salon AB

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

10:30 a.m. Current Issues Affecting Private Foundations
Victoria Bjorklund

11:30 a.m. Recent Developments Affecting Churches and
Religious Organizations
Deirdre Dessingue

MORNING BREAKOUT SESSION II — 10:30 a.m.–12:30 p.m. Grand Salon C

Accounting Ethics

10:30 a.m. The Curse of the Ethical Accountant
Jack Marshall

MORNING BREAKOUT SESSION III — 10:30 a.m.–12:30 p.m. Grand Salon DE

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

10:30 a.m. Hot Topics Involving Nonprofit Joint Ventures, including Social Entrepreneurship and New Market Tax Credit Financing Structure
Michael I. Sanders

11:30 a.m. Health Care Tax Update
Thomas K. Hyatt

12:30 p.m. LUNCHEON Grand Salon H-K
To Be Announced

AFTERNOON BREAKOUT SESSION I — 1:45 p.m.–3:45 p.m. Grand Salon AB

Non-Profit Accounting and UPMIFA | Moderator: Edward D. Coleman

1:45 p.m. What You Should Know about the Uniform Prudent Management of Institutional Funds Act (UPMIFA)
Victoria Bjorkland

2:45 p.m. Non-Profit Accounting Developments
Richard F. Larkin

AFTERNOON BREAKOUT SESSION II — 1:45 p.m.–3:45 p.m. Grand Salon C

Legal Ethics

1:45 p.m. The Quest for the Virtuous Lawyer:
Are Exemplary Ethics Too Ethical?
Jack Marshall

AFTERNOON BREAKOUT SESSION III — 1:45 p.m.–3:45 p.m. Grand Salon DE

Trademarks/Fraud and Security | Moderator: Gerard Zack

1:45 p.m. Trademark Update and Protecting Certifications
John W. Hazard, Jr., David M. Abrahams

2:45 p.m. Non-Profits and Fraud: Recent Cases and Lessons Learned
Gerard Zack

LATE AFTERNOON SESSION (Repeat of Wed. night session) Grand Salon DE

4:00-5:40 p.m. Here and Abroad: Reporting Considerations for Activities and Investments (including pass-throughs) in States and Foreign Countries
Nancy Murphy, Edward D. Coleman

PROFESSIONAL FACULTY

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

DAVID M. ABRAHAMS, Attorney, Webster, Chamberlain & Bean, LLP, Washington, DC

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

VICTORIA B. BJORKLUND, Attorney, Simpson, Thacher & Bartlett LLP, New York, NY

JOSEPH B. BRODECKI, Principal, Bernstein Global Wealth Management, Inc., Washington, DC

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

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

ALAN P. DYE, Senior Partner, Webster, Chamberlain & Bean, LLP, Washington, DC

MARK FITZGIBBONS, President of Corporate & Legal Affairs, American Target Advertising, Inc., Manassas, VA

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

D. GREGORY GOLLER, Managing Dir. & Area Practice Leader, EO Tax Practice, KPMG, McLean, VA

JOHN W. HAZARD, JR., Attorney, Webster, Chamberlain & Bean, LLP, Washington, DC

ARTHUR L. HEROLD, Senior Partner, Webster Chamberlain & Bean, LLP, Washington, D.C.

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

THOMAS K. HYATT, Attorney, SNR-Denton, Washington, DC

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

JOSEPH E. LUNDY, Attorney, Lundy & Flynn, Bala Cynwyd, PA

JACK MARSHALL, President, ProEthics, Alexandria, VA

JERRY J. MCCOY, Attorney, Washington, D.C.

MICHAEL MONAHAN, Executive Director and National Not-for-Profit Compensation and Benefits Practice Leader, Grant Thornton, New York, NY

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

NANCY MURPHY, Managing Director, EO Tax Practice, KPMG, McLean, VA

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

HEATHER J. RHOADES, Attorney, Cummings & Lockwood, Stamford, CT

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

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

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

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

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

GERARD M. ZACK, CFE, CPA, MBA, Zack P.C., Rockville, MD

GOVERNMENT FACULTY

STEPHEN CLARKE, Project Manager, IRS Exempt Organization Division, Washington, DC

SARAH HALL INGRAM, Commissioner, Tax Exempt and Government Entities, IRS, Washington, DC

JUDITH KINDELL, Project Manager, IRS Exempt Organizations Division, Washington, DC

JASON E. LEVINE, Senior Tax Law Specialist, Employee Plans Division, IRS, Washington, DC

MARK A. PACELLA, Chief Deputy Attorney General, Harrisburg, PA

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, including one bonus session, earns 17.0 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. State CLE credit amounts are updated on the Conference website as we are notified. 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, P.O. Box 27315, Washington, DC 20038-7315 (Phone: 202/688-3533; Fax: 202/318-1482; e-mail: rjohnston@wc-b.com).

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 addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: 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 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

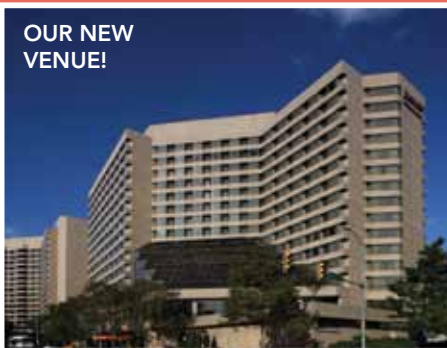
HOTEL ACCOMMODATIONS

Registrants are responsible for making/changing/canceling their own hotel reservations. A special block of rooms has been reserved at the Crystal Gateway Marriott (Conference location), 1700 Jefferson Davis Highway, Arlington, VA 22202. This room-block is good only through February 25, 2012; thereafter, rooms are available on a first-come, first-serve basis at the standard hotel rate. We encourage you to reserve your

room early. You may call the Crystal Gateway Marriott directly (1-800-228-9290) and mention that you are with the Washington Non-Profit Legal & Tax Conference* and mention room code AWNAWNA or you may reserve a room online at www.legalandtaxconference.com. Room rates follow: Single – \$239 per night, Double – \$239 per night +10.25% tax. This is a “smoke free” facility.

GETTING AROUND TOWN

Metro service is available at the Crystal Gateway Marriott via the Crystal City Station. The hotel is one mile from Ronald Reagan Washington National Airport and Union Station and 28 miles from Washington-Dulles and 55 miles from Baltimore-Washington International Airports. The hotel offers a free shuttle to/from Reagan National Airport. Visit our website, www.legalandtaxconference.com for driving directions and parking information.



REGISTRATION INFORMATION

HOW TO REGISTER

To register for the 48th Washington Non-Profit Legal & Tax Conference* complete the registration form found in this brochure or register online at www.legalandtaxconference.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 February 20, 2012, to take advantage of the \$100 savings. Registrations cancelled by February 20, 2012, will receive a full refund

(minus 10% for processing). Cancellations received from February 21 – March 17, 2012 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 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 Grand Registration Desk on the first floor of the Crystal Gateway Marriott beginning at 7:30 a.m. on March 22 & 23, 2012. For early arrivals, badges & materials will also be available at the Registration desk Wednesday, March 21, 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
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: _____ \$899 through February 20, 2012
(Full Conference) _____ \$999 as of February 21, 2012
_____ \$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) \$100

Check enclosed for \$ _____ Payable to "Washington Non-Profit Tax Conference"
(your payment must be postmarked by Feb. 20, 2012 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	Type of Accreditation	State(s) and ID Numbers
Requiring Registration	(CLE, CPE, ERA, etc.)	(i.e., State Bar, CPA or Specialty Designation ID)
_____	_____	_____
_____	_____	_____

In addition to the 2-Day program, the registration fee includes two luncheons, two continental 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 Crystal Gateway Marriott, 1700 Jefferson Davis Highway, Arlington, VA 22202 (1-800-228-9290). Group rate of \$239 + 10.25% tax is only good through Feb. 25, 2012, thereafter rooms are available on a first-come, first serve basis. Please mention the name of the Conference, or the room code "AWNAWNA" when reserving your room to secure the discounted rate of \$239. You may also link to a special Crystal Gateway Marriott reservation page on our website:

www.legalandtaxconference.com

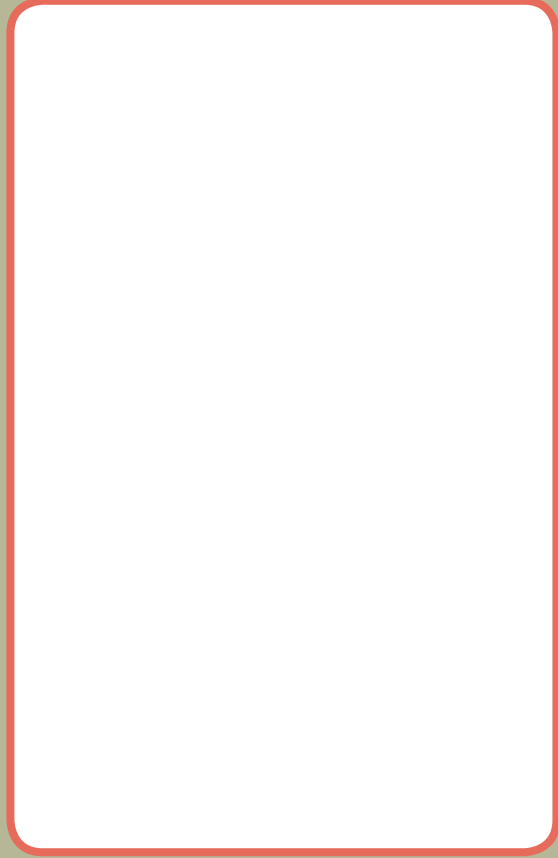
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Ways to Register

- Use this form and mail to the address indicated; or
- Fax to 202.318.1482; or
- Register online at www.legalandtaxconference.com; or
- Call 202.688.3533

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