

MCLE BasicsPlus!®

Representing Nonprofits

A comprehensive explanation of law and practice

Why attend?

Nonprofits are subject to a unique array of corporate, trust, and tax law requirements. Furthermore, the landscape is evolving with significant Tax Code reforms enacted by Congress, a new Form 990 issued by the IRS, and adverse pressures from the current economy.

This comprehensive basic program is for lawyers interested in a solid grounding in this important area. The program also serves as a useful refresher for the more experienced practitioner.

The course is organized around the life-cycle of a nonprofit from inception to windup. A special feature is that the faculty "advise" a hypothetical nonprofit, providing practical advice with respect to numerous issues that can arise in the life of a nonprofit.

Agenda

- ▶ The Beginning
- ▶ Governance
- ▶ Federal Tax Exemption Basics
- ▶ Form 990
- ▶ Intermediate Sanctions Penalties
- ▶ State Tax Exemption
- ▶ Fundraising and Donor Restrictions
- ▶ Cy Pres
- ▶ Liability Issues
- ▶ Foundations
- ▶ Supporting Organizations
- ▶ Unrelated Business Income Tax
- ▶ Executive Compensation
- ▶ Transaction Issues
- ▶ Ethical Issues
- ▶ "Ask The Experts" Q&A Session

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Massachusetts Nonprofit Organizations

CONTENTS AT-A-GLANCE

- ▷ Choice of Entity and Incorporation
- ▷ Filing and Reporting Requirements
- ▷ Qualifying for Tax Exemption
- ▷ Preparing IRS Forms 1023 and 1024
- ▷ Duties and Liabilities of Directors and Officers
- ▷ Limiting Liability and Risk of Directors and Officers
- ▷ Board Function and Composition
- ▷ Employment Law and Employee Benefits
- ▷ Regulation of Public Charities and Fundraising
- ▷ Limitations on Lobbying and Political Activities
- ▷ Unrelated Business Income
- ▷ Property Tax Exemptions
- ▷ Accounting for Nonprofits
- ▷ Tax-Exempt Financing
- ▷ Reorganizations and Dissolutions
- ▷ Special Issues for Health-Care Nonprofits
- ▷ Special Issues for Educational Nonprofits
- ▷ Special Issues for Cultural Nonprofits
- ▷ Administering a Private Foundation
- ▷ How to Perform a "Legal Audit" for a Nonprofit Organization
- ▷ Sample Legal Audit Checklists
- ▷ Nonprofits in Trouble: Receiverships and Bankruptcy
- ▷ Conversion From Nonprofit to For-Profit Status

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BOSTON

9 a.m. – 4 p.m.,
Monday, June 8, 2009
MCLE Conference Center,
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