

FACULTY

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DATED MATERIAL – PLEASE EXPEDITE!



NONPROFIT LAW CONFERENCE

Tuesday, March 12, 2013
Video replay dates available.

For more information
Scan code to view information
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register for the course online.



Minnesota State Bar Association
Continuing Legal Education

If you work with or
advise nonprofits
– this is the
Conference for you!

NONPROFIT LAW CONFERENCE

Highlights Include:

- Keynote presentations by Lois G. Lerner, Director of the Exempt Organizations Division of the IRS, and Lori R. Swanson, Minnesota Attorney General
- 501(c)(3) and (4) exemption status and what constitutes “private benefit”
- Pros and cons of mergers and combinations
- Legal risks, issues and protections relating to volunteers
- Fundraising issues and “cause related marketing”
- Key issues involved in global grant making
- The growing popularity of hybrid organizations
- Faculty panels on crisis management, the “ask the experts” lunch panel and networking opportunities including a lunch and reception

Tuesday, March 12, 2013
Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370 • Minneapolis

Video replay details inside.

COURSE SCHEDULE

8:30-8:55 a.m.

Check-In & Continental Breakfast

8:55-9:00 a.m.

Welcome & Introduction

– Heidi Neff Christianson, course chair

9:00-10:00 a.m.

Message from the Director of Exempt Organizations: Priorities for 2013

– Lois G. Lerner

10:00-10:30 a.m.

The View from the Attorney General's Office

– Lori R. Swanson

10:30-10:45 a.m. – BREAK

10:45-11:15 a.m.

State Law Update

– J. Patrick Plunkett

11:15 a.m.-12:00 p.m.

Jeopardizing Exemption? Problems with Private Benefit

The conduct of 501(c)(3) charitable activities (and/or social welfare undertakings in 501(c)(4) contexts) alone does NOT qualify an organization for tax-exemption. IRS application denial rulings reflect that many otherwise-qualified c3's and c4's will not be recognized as operated to exempt ends if undue "private benefit" is provided. This session will alert advisors to what constitutes private benefit, using examples from IRS rulings to highlight problem areas: (1) too small a group of constituents being served, (2) problematic insider control, and (3) failed management of transactions with governors or key employees.

– Eve R. Borenstein

12:00-12:20 p.m. – LUNCH
(provided at live seminar only)

12:20-1:00 p.m.

Lunch Panel: Ask the Experts

The experts will take legal and financial questions from the audience. They are prepared to discuss regulatory issues, and can comment on the focus of recent nonprofit audit and oversight activity, as well as tax issues, legal structure issues, and trends in financial issues impacting nonprofits.

– John J. Tauer, Kate Barr, J. Hazen Graves, & Eve R. Borenstein
– Heidi Neff Christianson, Moderator

1:00-1:25 p.m.

Pros, Cons and Views from the Legal Trenches: When is a Merger or Combination the Right Answer for a Nonprofit?

With continuing economic pressures and the resulting need to find administrative efficiencies, nonprofits are seeking creative ways to combine resources either on a project basis or through legal combinations such as asset transfers, mergers and other combinations. Using examples, this session will outline the reasons that nonprofits might consider a legal merger or other combination, goals that such a merger or combination might accomplish the basics of mergers vs. consolidation vs. asset transfers, structural options to address liabilities, and other operational issues. Key legal areas that must be considered prior to deciding whether a merger or other combination is the right choice will also be reviewed including tax status, UBTI and property tax exemption.

– Jennifer Reedstrom Bishop

1:25-1:50 p.m.

Legal Issues Related to Volunteers and Legal Protections for Volunteers

What are the key legal risks and issues when an organization relies on volunteers to do the work of the organization; what liability protections are available to organizations and their volunteers; and practical considerations for working with volunteers.

– Abigail E. Crouse & Sarah Dunivay

1:50-2:15 p.m.

Fundraising Issues: Multistate Solicitation and Cause Related Marketing

What constitutes cause related marketing; common registration requirements for cause-related marketing organizations; broad overview of multistate solicitation requirements; and internet fundraising may implicate charitable organization registration requirements.

– Emily Menchaca & Claire H. Topp

2:15-2:30 p.m. – BREAK

2:30-3:10 p.m.

Global Grantmaking

U.S. nonprofits that provide financial or other support for organizations and activities outside the U.S. need to be familiar with a host of legal issues that other nonprofits never encounter. This session will address U.S. tax considerations, the Foreign Corrupt Practices Act, U.S. trade sanctions, risks of funding terrorism, conducting due diligence, and working with intermediaries and foreign local counsel.

– J. Hazen Graves

3:10-3:50 p.m.

Panel Discussion on Crisis Management

Analysis of common legal issues in high profile cases; managing internal and external communications; and strategies to manage legal fallout.

– Amy K. Rotenberg & Bob McNaney
– Gina M. Kastel, Moderator

3:50-4:30 p.m.

Hybrid Organizations: L3Cs and Benefit Corporations

Hybrid organizations, such as L3Cs and Benefit Corporations have gained popularity in recent years. Bills providing for the ability to form an L3C (Low Profit Limited Liability Company) and a Benefit Corporation in Minnesota were introduced in the 2012 Legislature. Similar bills will likely be introduced in 2013. In this session, we will discuss the corporate and operational characteristics of these entity types, and discuss their potential impact on traditional nonprofit corporations.

– Susan Brown & Heidi Neff Christianson

4:30 p.m.

Conference Reception

LIVE PRESENTATION

Tuesday, March 12, 2013

Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370; Minneapolis

VIDEO REPLAYS

Schedule times for video replays are subject to change due to abbreviated lunch and break periods. Start times are as indicated below. Please register at least one week in advance to secure your copy of the course materials on the day of the seminar. Lunch is not included at the video replays.

Minneapolis – 3/27/13 & 4/10/13

Reg. 8:30; Replay 9:00

Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370
Third Floor City Center

Duluth – 5/16/13

Reg. 8:30; Replay 9:00

Radisson Hotel Duluth—Harborview
505 West Superior Street

Moorhead – 5/10/13

Reg. 9:00; Replay 9:15

Moorhead Public Library
118 Fifth Street South

St. Cloud Area – 9/6/13

Reg. 8:45; Replay 9:00

Minnesota School of Business
1201 Second Street South, Waite Park

CREDITS

Minnesota CLE has applied to the State Board of CLE for **6.0 standard CLE credits**. The maximum number of total credits you may report is **6.0**.

NEW LAWYER SCHOLARSHIP PROGRAM

In recognition of the challenges facing lawyers entering the profession, Minnesota Continuing Legal Education has established a scholarship program for unemployed and underemployed lawyers admitted fewer than three years. Those wishing to apply for such assistance should contact Grant at **651-254-2111** or **gdavies@minncle.org**.

CANCELLATION / NO-SHOW POLICY

Paid registrants who cancel their registration at least 3 business days before the program will receive a full credit on their account; if fewer than 3 business days, a \$25 administrative fee will be deducted. Paid registrants who fail to attend will receive the written materials. Passholders may purchase the materials at 50% of the full retail price.

ACCOMMODATION

If you have a disability and need an accommodation in order to attend, please contact Minnesota CLE as soon as possible at 2550 University Avenue West, Suite 160-S, Saint Paul, MN 55114 or call us at 651-227-8266 or 800-759-8840.

QUESTIONS?

Call Minnesota CLE at **651-227-8266** or **800-759-8840**. Or, visit us on the internet at **www.minncle.org**.

NONPROFIT LAW CONFERENCE

Tuesday, March 12, 2013
Minnesota CLE Conference Center

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VIDEO:

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