



Minnesota State Bar Association  
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**All New  
2010**

# Nonprofit Law Conference

**Tuesday, March 9, 2010**

Minnesota CLE Conference Center

Seventh Street & Nicollet Mall, Third Floor City Center, Minneapolis

***New Format • New Topics • New Networking Opportunities***

will make this the premier event for Minnesota's Nonprofit Law Professionals!

## Featuring...

- an introduction from Jon F. Pratt, Executive Director of the Minnesota Council of Nonprofits
- the federal update
- the update from the Minnesota Attorney General's Office
- a panel on collaboration in changing economic times
- the 2010 Charities Review Council Standards
- short and sweet "snapshot" presentations
- convenient breakout sessions
- and much more!

# Schedule

8:15 – 8:45 a.m.  
CHECK-IN & CONTINENTAL BREAKFAST

8:45 – 9:00 a.m.

## Welcome and Introduction

As a member of the Panel on the Nonprofit Sector, and Executive Director of the Minnesota Council of Nonprofits, Mr. Jon Pratt, J.D., is one of the State's (and nation's) leading crusaders for good nonprofit governance practices. Mr. Pratt will provide context and background for the day's program.

– Jon F. Pratt

9:00 – 10:00 a.m.

## Federal Update

Ms. Borenstein will summarize the many developments emanating from Washington D.C. in the past year, including a review of the IRS's 2009-2010 Priority Guidance Plan's impact on nonprofits.

– Eve Rose Borenstein

10:00 – 10:45 a.m.

## Update from the Minnesota Attorney General's Office

Ms. Harmon, Assistant Attorney General, will give an overview of her office's role in regulating nonprofit corporations and highlight important actions taken with respect to nonprofit corporations in the past year.

– Shannon M. Harmon

10:45 – 11:00 a.m. BREAK

11:00 a.m. – 12:00 p.m.

## Collaboration in Changing Economic Times

This experienced and practically-minded panel of nonprofit experts will discuss how nonprofits can collaborate with each other, with governmental entities, and with funders to save costs and improve services.

– Panel members Kate Barr, Susie Brown,  
& Renae Oswald-Anderson

– J. Patrick Plunkett, Moderator

12:00 – 1:00 p.m. **LUNCH PLUS!**

A box lunch will be provided to all attendees so that you may attend a presentation from **12:15 – 12:55 p.m.** on:

**"The 2010 Charities Review Council Standards"** with panel members James V. Toscano, Claire H. Topp, Martin Wera, and moderator Heidi Neff Christianson.

1:00 – 2:30 p.m.

## NONPROFIT LAW CONFERENCE "SNAPSHOTS"

These practice snapshot sessions offer a rapid-fire survey of some of the hottest and most important topics in nonprofit law today. You'll get the maximum amount of information in the shortest amount of time!

The redesigned IRS form 990 is full of publicly available information about your nonprofit clients. Ms. Borenstein will review recent developments regarding the 990 and review the 10 most important things you need to know about advising your client regarding this critical tax form.

– Eve Rose Borenstein

1:00 –  
1:30 p.m.

## The Legal Eye on the IRS form 990

Most nonprofits feel they would never be subject to penalty under the federal rules which impose taxes upon arrangements that provide "excess compensation" to insiders of nonprofits. Ms. Christianson will lead a discussion about the types of transactions that can lead your average nonprofits unknowingly into "hot" legal waters.

– Heidi Neff Christianson

1:30 –  
2:00 p.m.

## Anatomy of an Excess Benefit Transaction

Ms. Reedstrom Bishop will review the legal and practical uses for Nonprofit LLCs in Minnesota, and lead a discussion about a social enterprise legal entity type gaining popularity in other states – the "L3C."

– Jennifer Reedstrom Bishop

2:00 –  
2:30 p.m.

## Nonprofit LLCs and L3Cs

2:30 – 2:45 p.m. BREAK

2:45 – 3:45 p.m.

## **BREAKOUT SESSION A** *Choose One.*

### 1) **Minnesota Sales and Property Tax Update**

Many nonprofits have long misunderstood the sales, use and property tax rules in Minnesota. The Department of Revenue has noticeably increased its sales tax audit activity as of late, recently issued Proposed Permanent Rules Governing the Sales and Use Tax Exemptions for Nonprofit Organizations, and the Legislature adopted new standards for property tax exemption in 2009. Ms. Duniway will provide an update on the law of sales, use and property tax exemption for nonprofits in Minnesota.

– Sarah Duniway

### 2) **Endowment Fund Update**

Because of the down economy and the relatively new Uniform Prudent Management of Institutional Funds Act (“UPMIFA”), nonprofits are scrambling to understand and comply with the laws and terms that govern their endowed, quasi-endowed and other investment funds. Mr. Graves will review the status of the law regarding endowment funds, and provide practical tips regarding advising clients with respect to management of endowment funds.

– J. Hazen Graves

3:45 – 3:55 p.m. **BREAK**

3:55 – 4:45 p.m.

## **BREAKOUT SESSION B** *Choose One.*

### 3) **Member Associations: Hot Legal Issues**

Trade and other membership associations commonly face legal issues that are unique to the 501(c)(6) world. Mr. Plunkett will take the mystery out of these legal issues and give practical tips regarding representing membership associations.

– J. Patrick Plunkett

### 4) **Governance Update**

Governance continues to take center stage as a top priority of the IRS. Ms. Christianson will discuss recent developments regarding nonprofit governance, both on the federal and state levels.

– Heidi Neff Christianson

### 5) **Deferred Compensation**

New regulations under Internal Revenue Code Section 403(b) have been in effect for one year, but nonprofit employers are still faced with questions about how the regulations affect their plans, particularly the plans that are not subject to ERISA. Likewise, nonqualified deferred compensation plans are subject to relatively new rules imposed under Code Section 409A. Ms. Kelley will discuss the current status of 403(b) and deferred compensation plans, with emphasis on common issues encountered by nonprofit employers.

– Monica A. Kelley

4:45 p.m.

### **Conference Reception**

Join your colleagues for complimentary food, drinks, and great PRIZES! We will be collecting your business cards at the reception for a drawing at 5:05 p.m. Be there to win a complimentary registration to next year’s Nonprofit Law Conference, gift certificates for your favorite stores and services, and more! Must be present to win. – *Minnesota CLE Conference Center*

# Faculty

### **Heidi Neff Christianson**

*Conference Chair*

Moore Costello & Hart PLLP  
Saint Paul

### **Kate Barr**

Executive Director  
Nonprofits Assistance Fund  
Minneapolis

### **Jennifer Reedstrom Bishop**

Gray Plant Mooty PA  
Minneapolis

### **Eve Rose Borenstein**

Borenstein and McVeigh  
Law Office LLC  
Minneapolis

### **Susie Brown**

Executive Director  
Child Care Works  
Minneapolis

### **Sarah Duniway**

Gray Plant Mooty PA  
Minneapolis

### **J. Hazen Graves**

Faegre & Benson LLP  
Minneapolis

### **Shannon M. Harmon**

Minnesota Attorney  
General’s Office  
Saint Paul

### **Monica A. Kelley**

Moore Costello & Hart PLLP  
Saint Paul

### **Renae Oswald-Anderson**

Director of Project Redesign  
MAP for Nonprofits  
Saint Paul

### **Jon F. Pratt**

Executive Director  
Minnesota Council  
of Nonprofits  
Saint Paul

### **J. Patrick Plunkett**

Moore Costello & Hart PLLP  
Saint Paul

### **Claire H. Topp**

Dorsey & Whitney LLP  
Minneapolis

### **James V. Toscano**

President  
Minneapolis Heart  
Institute Foundation  
Minneapolis

### **Martin Wera**

Charities Review Council  
Saint Paul



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2010

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	<input type="checkbox"/> #5

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**ACCOMMODATION**

If you have a disability and need an accommodation in order to attend this seminar, 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?**

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