SEMINAR OVERVIEW

Enhance Your Knowledge of This Unique Area of Law

Do you know the best practices and pitfalls for drafting bylaws, articles of incorporation, corporate policies and establishing tax exempt status? Can you confidently advise clients on governance, executive compensation, transparency, UBIT and other hot-button issues? This program will walk you through key steps of the nonprofit lifecycle and give you the knowledge and tools you need to establish tax exempt organizations and help clients preserve tax-exempt status. Don't miss this opportunity for practical instruction and sample forms - ***register today!***

BENEFITS OF ATTENDING

- Get up to date with the latest legislation, enforcement activities and hot-button legal issues impacting exempt organizations.
- Understand current best practices for drafting bylaws, articles of incorporation and corporate policies.
- Find out how to successfully apply for tax-exempt status.
- Review governance liability issues and gain best practices for minimizing them.
- Catch Form 990 and UBIT reporting mistakes before the IRS does.
- Get answers to your clients' everyday and unique operational questions.

WHO SHOULD ATTEND

This **basic-to-intermediate level program** is designed for:

- Attorneys
- In-House Counsel
- Tax Managers
- Paralegals
- CPAs and Accountants
- Nonprofit Organization Directors and Officers
- Nonprofit Organization Bookkeepers and Controllers
- Registered Tax Return Preparers

CREDIT INFORMATION

The specific continuing education credit(s) listed are for attending the live seminar. For detailed credit information, please contact us at **866-240-1890** or visit us at **nbi-sems.com**.

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KEY CODE: FAC

Tax Exempt Organizations Boot Camp 72716

July 14
Honolulu, HI (72716)

Seminar Tuition
$349 — first registrant
$339 — each add'l registrant

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Tax Exempt Organizations Boot Camp

Bylaws, Establishing Exempt Status, Governance, Form 990, UBIT and More

HONOLULU, HAWAII — JULY 14, 2016

Faculty

Trever K. Asam, JD — *Cades Schutte, LLP*
Kawena S. Beaupre, CPA, JD — *Hawaii Community Foundation*
Ronald I. Heller, CPA, JD — *Torkildson, Katz, Moore, Hetherington & Harris*
Curtis K. Saiki, JD — *Hawaii Community Foundation*

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See inside for details!

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SEMINAR OUTLINE

I. Bylaws, Articles of Incorporation and Policies: Pitfalls to Avoid
9:00 - 9:45, Trever K. Asam
A. Public Charity or Private Foundation
B. State Corporate Statutes and Forms (w/Examples)
C. Member-Elected or Self-Perpetuating Board
D. Process for Adopting and Updating
E. Drafting and Revising Bylaws: Top Mistakes
F. Preparing Articles of Incorporation (w/Sample)
G. Mission Statement (and Evolving Mission Issues)
H. Key Policies and Procedures: Conflict of Interest, Compensation and More

II. IRS Form 1023 and 1024 Procedures (and Problems)
9:45 - 10:30, Trever K. Asam
A. Determining the Type of Tax Exempt Organization
B. Application Process and Procedures (in Detail)
1. 1023-EZ
2. IRS Form 1023
3. IRS Form 1024
C. Critical Form/Application Mistakes
D. Responding to IRS Inquiries on Applications

III. Board Governance, Compensation and Liability - Legal Landmines
10:45 - 11:45, Kawena S. Beaupre and Curtis K. Saiki
A. Fundamentals of Nonprofit Governance: Responsibilities and Liabilities
1. Understanding the Current Environment
2. Duty of Loyalty and Duty of Care
3. IRS Focus on Governance
4. Conflicts of Interest vs. Independence
5. Board Involvement: Too Much or Too Little?
6. Governing Documents
B. Compensation and Benefit Issues
1. Private Inurement, Private Benefit and Prohibited Transactions
2. Intermediate Sanctions and Excess Benefit Transactions
C. Governance Best Practices and Tips

IV. State Law Update, Hot-Button Legal Issues and Changes You Need to Know
11:45 - 12:15, Ronald I. Heller

V. Top IRS Form 990 and UBIT/UBTI Reporting Mistakes
1:15 - 2:15, Ronald I. Heller
A. Sample Form and Schedule Review
B. Recent Changes and Current Areas of Scrutiny
C. Key Policies/ Sarbanes-Oxley Compliance
D. Disclosures
E. Use of Schedule O
F. UBIT/UBIT: Top Reporting Pitfalls

VI. Contributions, Fundraising/ Charitable Solicitations and Planned Giving
2:15 - 3:15, Kawena S. Beaupre and Curtis K. Saiki
A. State and Federal Rules, Regs and Requirements
B. Charitable Fundraising - Legal and Reputational Risks
C. Accepting Money/Property - Pitfalls to Avoid; Gift Acceptance Policy
D. Planned Giving Ideas and Techniques
1. Charitable Trusts
2. Charitable Gift Annuity
3. Donor-Advised Funds
4. Private Foundations
E. Maintaining Public Charity Status; Unusual Grants
F. Substantiation and Disclosure of Charitable Contributions

VII. Ethical Considerations
3:30 - 4:30, Trever K. Asam
A. Who is the Client?
B. Attorney-Client Confidentiality
C. Confidentiality vs. Disclosure to the IRS
D. Self-Dealing Situations
E. Excessive Compensation

*If needed, the above agenda may be changed to best accommodate all of our attendees.

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TREVER K. ASAM is an attorney in the tax department with Cades Schutte, LLP, where his main areas of focus are on tax controversies and the resolution of state and federal tax disputes at all administrative levels and in the courts. Mr. Asam also represents and advises tax-exempt organizations on issues, including tax exemption, unrelated business income, and the use of subsidiary organizations and joint ventures. He is a member of the Bar Association of the District of Columbia and the Hawaii State Bar Association. Mr. Asam earned his B.A. degree from Yale University and his J.D. degree from Duke University School of Law.

RONALD I. HELLER is a director with Torkildson, Katz, Moore, Hetherington & Harris and has been practicing law in Hawaii for over 30 years, concentrating on tax litigation, tax law, and business disputes, primarily dealing with accounting and financial issues. He is also a licensed certified public accountant. Mr. Heller is a fellow of the American College of Tax Counsel, and a past chair of the Tax Section of the Hawaii State Bar Association. He has represented clients ranging from individual sole proprietors to multi-national corporations in a wide variety of business disputes, in court and arbitration proceedings. Mr. Heller served as an adjunct professor at the University of Hawaii School of Law, and has taught a number of continuing professional education courses for attorneys, CPAs, and others. Mr. Heller was elected chair of the Land Use Commission of the state of Hawaii for the year starting July 1, 2013. He has been listed in *Best Lawyers in America* for over 20 years (tax law). Mr. Heller is admitted to the Hawaii State Bar; U.S. District Court, District of Hawaii; U.S. Tax Court; U.S. Court of Appeals for the Ninth Circuit; U.S. Court of Claims; and the U.S. Supreme Court. He earned his A.B. degree, with high honors and a double major in economics and philosophy; and M.B.A. degree and J.D. degree from the University of Michigan.

KAWENA S. BEAUPRE is an attorney with the Hawaii Community Foundation. Previously she was an associate in the tax department of Cades Schutte, LLP, where she practiced in the areas of tax and finance. Ms. Beaupre is also a certified public accountant. She is a member of the American and Hawaii State bar associations and is admitted to practice before all Hawaii courts and the U.S. District Court for the District of Hawaii. Ms. Beaupre earned her B.B.A. degree, with distinction, from the University of Hawaii and her J.D. degree from the William S. Richardson School of Law.

CURTIS K. SAIKI is general counsel and vice-president of the Hawaii Community Foundation. Prior to joining the Hawaii Community Foundation in 2013, Mr. Saiki ran the Wealth Planning Department of First Hawaiian Bank, where he oversaw the development of comprehensive wealth plans for the bank's private banking customers. He has over 17 years of estate planning and tax experience. Mr. Saiki is the current chair of the Board of Taxation Review, Oahu District and past chair of both the Tax and Probate and Estate Planning sections of the Hawaii State Bar Association. He has participated in recent legislation affecting estate planning in Hawaii and was the primary author of Hawaii's Domestic Asset Protection Trust law (HRS 554G). Prior to joining the bank, Mr. Saiki was of counsel with Cades Schutte, LLP in the trust & estates and tax departments. He is a three-time winner of *Hawaii Business Magazine*'s Best Wealth Managers in Hawaii. Mr. Saiki holds an LL.M. degree in taxation from the University of Washington and a J.D. degree with a business law certificate from the University of Oregon, where he was a member of the *Oregon Law Review*.

HONOLULU
JULY 14
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Phone: 808-941-7275

SCHEDULE
REGISTRATION TIME 8:30 — 9:00 am
SEMINAR TIME 9:00 am — 4:30 pm
Complimentary snacks and refreshments are provided. Lunch is on your own.

TUITION
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*Pre-registration is encouraged. If you need to register at the door, you may wish to call us first to confirm availability and to receive information regarding schedule or location changes.