

Agenda

Presented by
May L. Harris, Esq., M.A. and Mary Tovella Dowling, Esq.

Regulatory Compliance for Nonprofit Organizations Day One

Tuesday, October 13, 2020 | 9:00 am - 1:00 pm PDT (including a 30-min. break)

Complying with California Requirements for Nonprofit Organizations

State regulatory requirements
Meeting state reporting requirements
Maintaining state business license requirements
Issues in state regulatory compliance

Reviewing IRS Organizational and Reporting Requirements

Exemption requirements under IRC section 501
Filing form 1023
Filing form 990
Recent cases and regulatory guidance

Complying with Regulations on Fundraising and Charitable Giving

Allowable methods of fundraising
Using commercial fundraisers
Nonprofit donation rules

Regulatory Compliance for Nonprofit Organizations Day Two

Wednesday, October 14, 2020 | 9:00 am - 1:15 pm PDT (including a 30-min. break)

What NOT to Do: Keeping Organization Activities in Compliance

Treatment of unrelated business income
Allowable (and prohibited) lobbying and political activities
Joint ventures and investing

Focus on Good Governance

What is good governance?
Issues in board composition
Executive compensation
Policies and procedures

Ethical Issues in Nonprofit Regulatory Compliance

Case studies on avoiding private benefit, private inurement and self-dealing

Regulatory Compliance for Nonprofit Organizations

Online - Tues., October 13 and Wed., October 14, 2020



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Learning Objectives

You'll be able to:

Review regulatory requirements for California nonprofit organizations under IRC Section 501 and California state law.

File annual IRS Form 990 and meet state reporting requirements.

Comply with regulations on fundraising and charitable giving.

Follow guidance on the treatment of unrelated business income and on allowable political activities.

Focus on good governance by addressing board composition and executive compensation.

Address ethical issues, including private inurement and self-dealing.



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HalfMoon Education Online Learning **Regulatory Compliance for Nonprofit Organizations**

Live, Interactive Webinar Series
Tuesday, October 13 and Wednesday, October 14, 2020



Meet California state regulatory requirements

Review IRC section 501, and meet annual requirements to file form 990

Comply with regulations on fundraising and charitable giving

Follow restrictions on political activities and on unrelated business income

Avoid private inurement and self-dealing

Focus on policies that encourage good governance

Continuing Education Credits

Accountants

8.5 CPE Hours

Attorneys

7.0 California CLE Hours
8.5 New York CLE Hours



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Faculty

May L. Harris, Esq., M.A. *Founder & Managing Partner at For Purpose Law Group (FPLG)*
Ms. Harris has over 20 years of executive, development, and leadership experience within the nonprofit sector and within socially innovative businesses. Ms. Harris graduated from the University of San Diego School of Law in 2000, and subsequently earned her Master of Arts degree in Nonprofit Leadership and Management in 2010. Ms. Harris has been admitted to practice in California and the District of Columbia. Ms. Harris founded For Purpose Law Group (FPLG) in 2012 in recognition of a largely underserved nonprofit sector. FPLG offers a full spectrum approach to both nonprofit clients and emerging social enterprise clients. Ms. Harris currently serves as an adjunct professor at the University of San Diego's School of Leadership & Education Sciences (SOLES), teaching an upper level course on nonprofit law and risk management.

Mary Tovella Dowling, Esq. *Founder & Managing Partner at For Purpose Law Group (FPLG)*
Ms. Dowling is a passionate advocate for her clients, across various industries and sectors. She holds a B.S. degree, *cum laude*, in Business Management from the W.P. Carey School of Business at Arizona State University, and a J.D. degree, *cum laude*, from Thomas Jefferson School of Law, and she has been admitted to practice in California and Arizona. Using her unique background that couples a strong understanding of business with her legal skills, Ms. Dowling represents a wide variety of public charities, private foundations, and other nonprofit organizations, including museums, religious and faith-based organizations, social welfare organizations, sports-based organizations, business leagues, educational institutions and social clubs. She is an adjunct professor at the University of San Diego, and serves as the supervising attorney at the Nonprofit & Business Clinic at the Thomas Jefferson School of Law.

Webinar Information

Day One: Tuesday, October 13, 2020
9:00 am - 1:00 pm PDT (including a 30-min. break)

Day Two: Wednesday, October 14, 2020
9:00 am - 1:15 pm PDT (including a 30-min. break)

(please log into the webinar 15 - 30 minutes before start time)

Tuition
\$299 for individual registration
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Additional Learning

The Complete Trust Course
A Two-Part, Online Webinar Series

Wednesday, Sept. 23 and Thursday, Sept. 24, 2020
• Understanding Estate, Gift, Income and Trust Taxation
• The Critical Role of Testamentary Trusts in the Estate Plan
• Income and Generation-Skipping Transfer Tax Basics
• Using Revocable Trusts
• IRAs and Trusts: Sophisticated Beneficiary Choices
• Asset Protection Planning for Seniors and the Disabled
• and more!

Federal Fiduciary Income Tax Workshop
Tuesday, Sept. 29, 2020
• Income Taxation of Estates and Trusts
• Fundamental Fiduciary Tax and Accounting Concepts
• Income Reportable by Fiduciaries
• Deductions Available to Fiduciaries
• Tax Calculations, Credits, Payments and Special Rules
• Sample Problems for Form 1041 Preparation
• and more!

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Continuing Education Credit Information
This webinar offers accountants 8.5 intermediate-level CPE credits, consisting of 7.5 CPE credits in in the area of Business Law and 1.0 credit in Regulatory Ethics. Basic business and accounting knowledge is beneficial, and no advance preparation is recommended.

HalfMoon Education Inc. 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 submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org. Sponsor No. 103015.

HalfMoon Education is an approved CLE sponsor for California attorneys (No. 8306) and this course offers 7.0 CLE hours (1.0 Ethics).

HalfMoon Education Inc. is certified by the New York State CLE Board as an Accredited Provider of CLE programs. This nontraditional format course offers 8.5 CLE hours, consisting 7.5 Areas of Professional Practice hours and 1.0 Ethics hour, which are appropriate for experienced attorneys.

Completion certificates will be awarded to participants who complete this event, respond to online prompts, and earn a passing score (80%) on the quiz that follows the presentation (multiple attempts allowed).

Can't Attend? Order the Webinar as a Self-Study Package!
Recordings of this webinar are available for purchase. See registration panel for more information and please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Registration

Regulatory Compliance for Nonprofit Organizations
Live, Interactive Webinar - Tuesday, October 13, 2020 and Wednesday, October 14, 2020

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