Understanding the Fundamentals of Nonprofit Organizations:

An Eight-Part Business Law Course for Nonprofit Executives

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ARNOLD & PORTER LLP

center for nonprofit advancement

PRO BONO PROGRAM

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As a nonprofit executive, you have a lot on your plate. Raising funds, managing the organization's programs, supervising staff, and developing a strategic vision for the organization are just a few of your duties. At the same time you need to familiarize yourself with many areas of the law: IRS regulations, local and federal employment law, contract law, risk management and intellectual property law. At times, it can be too much to handle.

This course can help. As part of the course, we will give you an overview of the laws as they apply to nonprofit organizations, including:

- **The basic IRS requirements for nonprofit organizations,**
- **Best practices in nonprofit governance,**
- **How local and federal employment laws apply to your organization,**
- **How to set employee compensation,**
- **The ABC's of risk management,**
- **Basic information about accounting and fiscal controls,**
- **Key issues to consider when reviewing a contract, and**
- **The basics of intellectual property and what you need to know.**

The eight session course will be taught by expert lawyers and accountants with experience dealing with nonprofit organizations. The course is designed for nonprofit executives with significant management responsibilities and other staff that seek to develop their management capabilities.

* ***The sessions will take place at the offices of Arnold & Porter, 555 12th Street, NW. (Across from Metro Center on the red, blue and orange lines.)***
* ***The eight sessions will be held consecutive weeks, from 12 noon to 2 p.m., beginning April 4, 2013. All sessions will on Thursday, except for Friday, April 12th.***
* ***There is a $50 charge to cover the cost of materials. Lunch is included.***
* ***At the end of the course, participants will receive a certificate of completion from the Center for Nonprofit Advancement.***
* ***To register, please go to: http://goo.gl/jdD0z. If you have any questions, please contact Lauren Paley at: lpaley@dcbar.org***

Schedule of Classes

Thursday, April 4, 2013 &
Friday, April 12, 2013

The Basics of Nonprofit Law: These two sessions will review the basic IRS requirements for 501(c)(3) organizations, such as the private and public benefit rules, lobbying and political activities, and unrelated business taxable income. They will also discuss best practices in nonprofit governance, including dealing with conflicts of interest and executive compensation. The sessions will also cover basic IRS rules for acknowledging cash and non-cash contributions, local charitable solicitation law requirements and annual filing requirements for nonprofit organizations.

Presenter: **Bridget Weiss, Partner, Arnold & Porter**

Thursday, April 18, 2013

The ABCs of Intellectual Property: For most nonprofits, their names, logos and the material they distribute are an integral part of their brand and reputation. This session will discuss the basics of trademark and copyright law and how to protect your organization's proprietary information, including manuals, curricula, and other nonpublic information. We will also discuss how best to carry out your organization's activities in the digital age, including the impact of the Internet and social media on intellectual property.

Presenter: **Roberta Horton, Partner, Arnold & Porter**

Thursday, April 25, 2013

Risk Management: This session is designed to give you a better understanding of insurance and risk management. It will discuss the different types of insurance coverage, what you need to know when buying insurance, and how to handle an insurance claim when it arises. It will also focus on helping your organization think about risk management and what steps you can take to begin developing a risk management program.

Presenter: **Gary Thompson, Partner, Reed Smith**

Thursday, May 2, 2013

What is in a Contract and Why: This session will discuss the basic elements of any contract. It will answer such questions as: Do all contracts have to be in writing? Can I terminate a contract? What are my remedies if the other side doesn't perform as promised? It will also focus on some of the most common contracts that nonprofits sign, including commercial real estate leases.

Presenters: **George Covucci, Partner, Arnold & Porter**
Amy Rifkind, Partner, Arnold & Porter

Thursday, May 9, 2013

Employment Law: This session will focus on employments laws and how they apply to nonprofit organizations. We will discuss the basics of wage & hour laws, independent contractors versus employees, discrimination laws, illegal harassment and retaliation, and laws addressing employee terminations. The sessions will also cover an employer's responsibilities under the Family Medical Leave Act, the D.C. Safe and Sick Leave Act, the Americans with Disabilities Act, and other laws applicable to employers.

Presenter: **Matthew Keiser, Counsel, Arnold & Porter**

Thursday, May 16, 2013

Accounting and Fiscal Controls: This session will focus on how to put together appropriate accounting and fiscal control s to make certain your nonprofit runs smoothly. It will discuss implementing processes in order to help your organization comply with IRS requirements and complete the Form 990. It will also discuss the role of the audit committee.

Presenters: **Alan Brickel, CPA, Manager Ellin & Tucker, Chartered**
Kim Fusco, CPA, Manager, Ellin & Tucker, Chartered
Susan Keller, CPA, Principal, Ellin & Tucker, Chartered
Steven Manekin, CPA, Director, Ellin & Tucker, Chartered

Thursday, May 23, 2013

Employee Benefits: This session will focus on the federal and local laws relating to employee benefits, including ERISA and DC's Sick and Safe Leave Act. It will also discuss what impact the Affordable Care Act will have on nonprofit employers and explain the nonprofit's legal responsibilities for its employer-sponsored benefit plans.

Presenter: **Allison Ullman, Counsel, Crowell & Moring**

Presenter Biographies

Alan Brickel: Alan is a CPA and a Manager in the Audit, Accounting, and Consulting Department of Ellin & Tucker. In this position, he is responsible for conducting audits, reviews, and compilations of financial statements and has performed numerous consulting projects. Alan has expertise in numerous areas including medical practices, real estate, manufacturing, and printing and advertising industries. Alan received a Bachelor of Science degree in Accounting from American University.

George Covucci: George is a partner in the real estate group of Arnold & Porter. George's practice focuses on real estate transactions for domestic and international clients. His traditional real estate experience includes sales and purchases of commercial real estate for foreign and other investors, development and leasing projects, as well as the structuring of joint ventures and limited partnerships involving tax, partnership, and financial issues. George is the former chair of the D.C. Bar Pro Bono Program's Community Economic Development Project Advisory Committee. He received his B.A. from the City College of New York and his J.D. from Georgetown University Law Center.

Kim Fusco: Kim is a CPA and Manager in the Audit, Accounting, and Consulting Department of Ellin & Tucker. Her responsibilities include audits, reviews, and compilations of financial statements, as well as preparation of corporate tax returns for clients in the nonprofit, investment company, manufacturing, distribution, and law firm industries. Kim earned a Bachelor of Science degree in Accounting from Grove City College.

Regina Hopkins: Regina is the Assistant Director of the D.C. Bar Pro Bono Program. She worked for nine years as a tax associate in New York. She then joined Habitat for Humanity International, serving as general counsel from 1993 to 2005. Regina joined the Pro Bono Program in January 2006. During that time, the CED Project has won the D.C. Bar's award for Best Bar Project in 2007 and the 2008 and 2011 Frederick B. Abramson Award for Service to the Bar. Regina serves on the Board of Directors of the Center for Nonprofit Advancement. Regina received a B.A. from Carnegie-Mellon University and a J.D. from Boston College Law School.

Roberta Horton: Roberta is a partner at Arnold & Porter in the intellectual property group. She specializes in trademark, domain name and copyright counseling and litigation. Roberta handled one of the first cases challenging domain name infringers and assisted in writing the statute protecting trademark owners against domain name infringers. She has represented numerous non-profits, including Dr. King's organization, the Southern Christian Leadership Conference (SCLC), the environmental organization EarthShare, and the National Trust for Historic Preservation. She currently sits on the Board of Directors of Reading Is Fundamental, the largest children's literacy organization nationwide. She has been listed in IP Legal 500 and the 2010 Guide to the World's Leading Women in Business Law. Roberta is a graduate of Yale University and Yale Law School.

Matthew Keiser: Matt is counsel in Arnold & Porter's employment law practice group. Matt formerly served as senior counsel for employment in the Office of the Chief Counsel for Employment in the US Senate and as a staff attorney for The George Washington University. Matt handles a variety of employment law litigation, and assists clients in drafting and implementing personnel policies, providing employment law related training to staff, and advising on human resources compliance issues. He received a B.A. from the University of Pennsylvania and a J.D. from the George Washington University.

Susan Keller: Susan is a CPA and Principal in the Tax Department of Ellin & Tucker. She specializes in taxation, compliance and consulting services for nonprofit organizations, including the areas of tax-exempt status determinations, unrelated business income, interactions with the Internal Revenue Service, and employee benefits. Susan also has extensive experience in the compliance and tax planning area for high net worth individuals and fiduciaries. Susan earned a Bachelor of Business Administration in Accounting from the James Madison University.

Steven Manekin: Steve is a CPA and Director in the Audit, Accounting, & Consulting Department of Ellin & Tucker. He is responsible for providing clients with accounting and management advisory services. Steve specializes in small to medium-sized businesses including law firms, graphic communications, and service organizations. Steve has a B.A. from the University of Maryland and a degree in Accounting from the University of Baltimore.

Amy Rifkind: Amy is a partner at Arnold & Porter and practices in commercial real estate. She is experienced in all aspects of commercial real estate including construction, leasing and financing. Amy was named the 2009 Top Washington Lawyer-Real Estate by the *Washington Business Journal*. Amy is a member of Arnold & Porter's pro bono committee and represents many pro bono clients including several District of Columbia charter schools. She is a member of the D.C. Bar Pro Bono Program's Community Economic Development Project Advisory Committee. Amy received her B.A. and J.D. from Yale University.

Gary Thompson: Gary is a partner at Reed Smith who represents policyholders with regard to insurance matters, including claim preparation, negotiation, and litigation. He has helped collect over $1 billion for his clients. Gary has won several awards for his pro bono and community service. His pro bono work includes helping victims of disasters and insurance discrimination, including assisting 9/11 victims. Gary serves on several non-profit boards. Gary graduated from Georgetown University and Rutgers University—Newark Law School.

Allison Ullman is counsel at Crowell & Moring. She practices in the firm's Corporate, Labor and Employment, and Health Care Groups, specializing in employee benefits. Allison advises clients on a wide range of federal tax and ERISA matters regarding employee benefits, including qualified retirement plans, executive compensation arrangements, and health and welfare benefit plans. Allison counsels clients with respect to plan design and compliance and provides representation before the IRS and the Department of Labor on a broad range of benefits issues. Allison is a graduate of the University of Florida, Harvard Law School. She received an L.L.M. in taxation from the Georgetown University Law Center .

Bridget Weiss: Bridget is a partner in Arnold & Porter's tax group. She focuses on tax-exempt organizations, including public charities, private foundations, and social welfare organizations. She advises nonprofits on such issues as corporate governance, political and lobbying activities, and unrelated business income tax. She has assisted clients in governance evaluations, mergers between tax-exempt organizations, as well as winding down and dissolving organizations. Bridget graduated from Brown University and Northwestern University School of Law.