

**NEBRASKA CHARITIES CONFERENCE**  
*Navigating Nebraska and Federal Law for Nonprofits;*  
*Finding Balance between Mandates and Self Governance*

How should nonprofits navigate Nebraska and federal law? Join us for an all day conference on Thursday, April 1<sup>st</sup> sponsored by the Nebraska Attorney General's Office and the Nonprofit Association of the Midlands. The goal of this conference is to help Nebraska's charitable entities operate in an effective and law-abiding manner in order to maximize the role of the charitable sector in our state.

**Learning Objectives:**

Best practices and trends emerging in the nonprofit sector while gaining insight from the regulators themselves on vital topics such as:

- The ABC's of federal tax-exemption with a special emphasis on the new Form 990
- The top ten ways to become the subject of an investigation by the Attorney General's Office
- The Nebraska Nonprofit Corporation Act, the Nebraska Uniform Trust Code & the Nebraska Uniform Prudent Management of Institutional Funds Act
- Required filings with the Secretary of State regarding incorporation *and* administrative dissolution
- Nebraska gaming laws applied to nonprofit organizations
- Nebraska Sales and Use Tax laws for nonprofits including Nebraska Resale or Exempt Sales Certificate, Exceptions and Fund-Raisers
- How progressive nonprofits are finding a balance between legal mandates and self governance

If you are an **attorney or an accountant** who works with nonprofits or a **nonprofit board member** this conference is for you! Space is limited, register TODAY at

<http://www.nonprofitam.org/event-detail.aspx?1813>

**Nebraska Charities Conference 101**  
**Thursday, April 1, 2010**  
**9:00 am prompt start, conference ends at 5:00 pm**  
**Lancaster County Extension Office**  
**444 Cherrycreek Road, Suite A**  
**Lincoln NE 68528 (link to map, <http://lancaster.unl.edu/office/LEECMap.gif>)**

**\$10 fee to cover refreshments and lunch**  
**RSVP by March 25, 2010**

Nonprofit Association of the Midlands



Connect. Promote. Strengthen.



# **NEBRASKA CHARITIES CONFERENCE AGENDA**

**Thursday, April 1, 2010  
Lancaster County Extension Office**

## **Summary:**

This conference is intended to give those dealing with Nebraska charities an overview of applicable state and federal statutes, and is instructed by the regulators themselves. It is also intended to convey best practices for Nebraska charities. The Nebraska Attorney General's Office and the Nonprofit Association of the Midlands, who are the co-sponsors of this conference, want to help our state's charitable entities operate in an effective and law-abiding manner in order to maximize the role of the charitable sector in Nebraska. The focus of this conference is specifically directed toward those on the board of directors of Nebraska nonprofit corporations, as well as attorneys and accountants.

## **Welcome**

**Abigail Stempson**, Assistant Attorney General, Nebraska Attorney General's Office

## **Our Bottom Line is a Better Community**

**Anne Hindery Camp**, Chief Executive Officer, Nonprofit Association of the Midlands

The Nonprofit Association of the Midlands (NAM) works to connect, promote and strengthen the sector in our area. This presentation will provide an overview of how nonprofits are critical not only to the quality of our communities but to our economy.

## **Filings with the Secretary of State: Paperwork with a Purpose**

**Colleen Byelick**, Associate General Counsel, Nebraska Secretary of State's Office

**Synopsis:** This presentation will provide information about the various documents filed with the Secretary of State pursuant to the Nebraska Nonprofit Corporation Act and will include information about incorporation, filing requirements, and administrative dissolution.

## **The Road to My Office is Paved with Good Intentions**

**Abigail Stempson**, Assistant Attorney General, Nebraska Attorney General's Office

**Synopsis:** The Attorney General is responsible for oversight of charitable entities in Nebraska. This presentation will provide an overview of this oversight and will include the Attorney General's role in regard to the Nebraska Nonprofit Corporation Act, the Nebraska Uniform Trust Code and the Nebraska Uniform Prudent Management of Institutional Funds Act. It will also give the top 10 ways for a charitable entity to become the subject of an investigation by the Attorney General's Office.

## **We Want Your Organization to Maintain its Tax-Exempt Status with the IRS**

**Cheryl Teser**, Exempt Organization Federal/State Liaison, Internal Revenue Service

**Synopsis:** This presentation will provide an overview to tax-exempt organizations on the ABC's of federal tax-exemption with a special emphasis on the new Form 990. Topics will include filing requirements, unrelated business income tax, disclosure, employment tax issues, related party transactions and IRS oversight.

## **Overview of Nebraska's Charitable Gaming Laws – Compliance Required**

**Steve Schatz**, Charitable Gaming Manager, Nebraska Department of Revenue

**Synopsis:** An overview of Nebraska gaming laws which affect nonprofit organizations and a discussion of the types of fundraising activities involving gaming which are permissible in Nebraska.

### **Nebraska Sales Tax and Nonprofit Organizations**

**Steve Drzaic**, Revenue Educator, Nebraska Department of Revenue

**Synopsis:** The Nebraska Department of Revenue serves the public by administering the state revenue laws with integrity, efficiency and consistency. This presentation will provide an overview of Nebraska sales and Use tax and the nonprofit organization's responsibility for collecting and remitting Nebraska Sales and Use tax. Specific topics to be discussed include: (a) Nebraska Sales and Use Tax; (b) Nebraska Resale or Exempt Sales Certificate; (c) Exceptions; and (d) Fund-Raisers.

### **Trends in Nonprofit Governance**

**Anne Hindery Camp**, Chief Executive Officer, Nonprofit Association of the Midlands

**Synopsis:** The Nonprofit Association of the Midlands (NAM) works to connect, promote and strengthen the sector in our area. In 2002 the Senate Finance Committee 'encouraged' nonprofits to strengthen governance, transparency and ethical standards. This presentation will highlight how nonprofits across the country are working to find the balance between prudent legal mandates and well informed self governance.