

# perspectives

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Benesch Friedlander  
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MY BENESCH MY TEAM

Trends and topics in not-for-profit management

## Not-for-Profit Spotlight



project  
sunshine

Project Sunshine is a not-for-profit organization that provides free educational, recreational and social programs to children facing medical challenges and their families.

Project Sunshine empowers a dynamic and dedicated corps of over 15,000 volunteers to bring programming—recreational (arts), educational (tutoring and mentoring) and social service (HIV and nutritional counseling)—to 100,000 children facing medical challenges and their families in 175 cities across the U.S. and in four international locations (Canada, China, Israel and Kenya).

Volunteers selflessly donate their time to create program materials and deliver programs.

Working on-site, volunteers relieve the anxiety of the young patients and, in a context of fun and play, foster in them the courage and coping skills necessary to confront procedures that lie ahead. As they spread cheer, these volunteers restore a crucial sense of normalcy to the pediatric health care environment.

Volunteers also benefit from their time with the kids. Project Sunshine has established highly successful relationships with over 85 corporations, including with Benesch. Volunteering with Project Sunshine allows colleagues to develop relationships outside of work through meaningful team-building activities. Corporate volunteers also experience the satisfaction of giving back to their local community. Project Sunshine's corporate volunteer management team offers customizable opportunities to match your

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## Not-for-Profit Volunteers: HIPAA Compliance & Training



Daniel Meier

Volunteers are the backbone of many not-for-profit organizations. Certain statutes protect the actions of volunteers in the name of charity, while others impose burdens on the organizations to assure that their volunteers are not exposing the organization to harm.

One of the most significant statutory frameworks that needs to be followed by not-for-profits is the Health Insurance Portability and Accountability Act of 1996 (HIPAA). Whether the not-for-profit organization is a covered entity, such as an employer that provides health insurance to its employees, an organization in the health care industry, a hospital

or other medical provider, or an entity that provides services to these organizations, known as a business associate, it is impacted by HIPAA.

One such everyday example includes volunteers taking photographs while assisting patients in a hospital. The appearance of any patients in the photograph may determine if that picture can be viewed by anyone else, whether in a school newspaper or even by a friend. As explained below, since the volunteers are subject to HIPAA Privacy and Security Rules, they must be instructed how to properly abide by HIPAA regulations.

Below is a summary of pertinent HIPAA rules along with a description of whether and how volunteers need to be trained and educated about HIPAA.

### Covered Entity/Business Associate

As an overview, HIPAA is composed of several interconnected regulations. The Privacy Rule governs the use and disclosure of protected health information (PHI), whether in oral, written or electronic form. It outlines specific rights for individuals regarding PHI and sets requirements for covered entities to protect the privacy of PHI, including boundaries on uses and disclosures that may be made without patient authorization. The Security Rule provides various administrative, physical and technical safeguards to ensure the confidentiality, integrity and security of electronic PHI. Finally, the Breach Notification Rule sets nationwide notification standards when a breach of unsecured (i.e., unencrypted) PHI is discovered.

To determine how an entity should be in compliance with HIPAA, the first step is to determine whether it is a covered entity or a business associate. The agency in the federal government that enforces HIPAA, the Office for Civil Rights (OCR), has a website that describes the three major types of covered entities: (1) health care providers, such as hospitals, doctors, nursing homes, pharmacies and others that electronically transmit health information in connection with certain transactions, including billing; (2) health plans, including health insurance companies and employer-sponsored health plans; (3) health care clearinghouses, which includes entities that process nonstandard health information they receive from another entity into a standard electronic format or data content. See <http://www.hhs.gov/ocr/privacy/hipaa/understanding/coveredentities/index.html>, last updated September 22, 2014.

Covered entities must comply with all aspects of the HIPAA rules, and business associates are directly liable for compliance with most provisions. The final omnibus HIPAA rule issued by the

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Not-for-Profit Volunteers: HIPAA Compliance & Training

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U.S. Department of Health and Human Services (HHS) on January 25, 2013 (the Final Rule) enacted certain changes to HIPAA, including directly subjecting business associates and their subcontractors (or “downstream” business associates), to the HIPAA Security Rule and many aspects of the HIPAA Privacy Rule.

**HIPAA Privacy Training**

An increasingly relevant HIPAA requirement for volunteers is that all covered entities must provide training to all members of its workforce on the organization’s policies and procedures for protecting PHI. [45 C.F.R. § 164.530(b)(1).] The Final Rule clarified that members of the organization’s workforce include “employees, *volunteers*, trainees and other persons whose conduct, in the performance of work for a covered entity or business associate, is under the direct control of such covered entity or business associate, whether or not they are paid by the covered entity or business associate.” [45 C.F.R. § 160.103.] Accordingly, volunteers must be treated by the organization just like other members of the workforce for purposes of HIPAA training.

Details of the training are fairly loose. The training must be conducted as necessary and appropriate for the members of the workforce to carry out their functions within the organization. Therefore, the training would need to be tailored to the educational needs of specific job functions and responsibilities. However, HHS has expressly stated that the Privacy Rule gives needed flexibility for providers and plans to create their own privacy procedures, tailored to fit their size and needs. For example, the training requirement may be satisfied by a small organization’s providing each member of the workforce with a copy of its privacy policies and documenting that members have reviewed the policies; whereas a larger, more complex organization may provide training through live instruction, video presentations or interactive software programs. Similarly, the policies and procedures of smaller entities may be more limited than those of a larger hospital or health plan, depending on the volume of health information maintained by the entity and the number of transactions

with those within and outside of the health care system. *See FAQ: Generally, what does the HIPAA Privacy Rule require the average provider or health plan to do?*, available at [http://www.hhs.gov/ocr/privacy/hipaa/faq/smaller\\_providers\\_and\\_businesses/189.html](http://www.hhs.gov/ocr/privacy/hipaa/faq/smaller_providers_and_businesses/189.html) (last updated September 22, 2014).

The timing requirements for training provide that it must be afforded to each member of the workforce by the compliance date for that entity. Further, each new member must receive training “within a reasonable period of time after the person joins the workforce,” while each member must receive updated training if their functions are affected by a material change to the organization’s privacy policies and procedures “within a reasonable period of time after the material change becomes effective.” [45 C.F.R. § 164.530(b)(2)(i).]

Additionally, the organization must document that training has been provided. [45 C.F.R. § 164.530(b)(2)(ii).] The organization may maintain the documentation of training in written or electronic format and must maintain the documentation for six years from the later of (a) the date of its creation or (b) the date when it last was in effect. [45 C.F.R. §§ 165.530(j)(1)(iii), 165.530(j)(2).]

Importantly, while OCR refused to exclude volunteers from the definition of workforce because it did not find the distinction of whether a member is paid to be relevant for the purposes of protecting PHI, it is important to note that persons in a covered entity’s workforce are not held personally liable for violating the standards or requirements of HIPAA. Rather, HHS has the authority to impose civil monetary penalties and in some cases criminal penalties for such violations on only the covered entity and not the volunteers themselves.

**HIPAA Security Training**

Covered entities and business associates must also implement a security awareness and training program for all members of their workforce (including management) concerning the HIPAA Security Rule. [45 C.F.R. § 164.308(a)(5)(i).] Ongoing security

training is required for all new and existing members of the workforce for the covered entity, business associate and sub-contractor. Periodic retraining should be given whenever environmental or operational changes affect security of electronic PHI, such as new or updated policies and procedures, new or upgraded software or hardware, new security technology or changes in the Security Rule.

Although covered entities are not responsible for training workforce members of a business associate, they should work closely with business associates to ensure all workforce members have documented privacy and security training. Business associates and their workforce members must be trained adequately regarding the privacy and security rules. In fact, OCR has stated that since covered entities are responsible for the breaches of their business associates, the covered entity is permitted to include a training requirement in its business associate contracts as an appropriate means of protecting the PHI provided to the business associate. Accordingly, covered entities, in their agreements with business associates, may require the business associate to attest that training is being done and/or provide documentation to indicate that training of the business associate’s workforce, including subcontractors, is part of the requirements for doing business with the covered entity.

Ultimately, it is everyone’s responsibility to ensure the confidentiality of patient or client information is taken seriously. Anytime volunteers come in contact with patient or client information (or any PHI), written, spoken or electronically transmitted, they become involved with some facet of the HIPAA regulations. It is for this reason that the law requires HIPAA awareness training for all health care personnel, including volunteers.

For more information about compliance, implementation and enforcement of the HIPAA Privacy and Security Rules, please contact **Daniel Meier** at [dmeier@beneschlaw.com](mailto:dmeier@beneschlaw.com) or 914.682.6819, or any member of our Health Care Practice Group for a further discussion.

# 10 Ways to Lose Your Not-for-Profit Status

## No. 1: Inurement



Cathy Paessun

Volunteers are typically well-intentioned, but sometimes just uninformed—or worse, ill-informed. This series of articles will talk about activities that can put your not-for-profit status at risk in ways that your donors and volunteers may think are actually helping.

First situation: your not-for-profit receives donated items for an event or online auction. Some items sell, others do not. You have well-meaning donors, and volunteers offer to “buy” the items that did not sell at the event—reasoning that at least the organization will make a little something off some items that did not cost anything to obtain.

The bad news is that this is called inurement and can jeopardize a not-for-profit’s status. Allowing donors or volunteers to “purchase” donated items at less than fair market value is against the tax code for not-for-profits. The purpose for this is to ensure anyone interested in supporting the organization by making a monetary donation in exchange for a donated item or service has the same opportunity as anyone else. This ensures that those closest to the organization are not able to benefit from their knowledge of the value of items donated.

Any item donated to a not-for-profit is expected to be used in support of the not-for-profit mission—not to benefit staff, donors or volunteers of that organization. When in doubt, be sure to check with your legal counsel or national office personnel.

**About the author:** Cathy Paessun is Executive Director of JDRF Mid-Ohio. As an organization development professional focused on the not-for-profit sector, she works with organizations to support their goals of revenue stabilization and growth through implementation of business best practices. Ms. Paessun can be reached at [cpaessun@jdrf.org](mailto:cpaessun@jdrf.org) or 614.464.2873.

### Not-for-Profit Spotlight: Project Sunshine

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corporate culture while meeting the varied needs of over 250 pediatric medical facilities.

You can help spread sunshine to the children and families who need it most by donating [here](#) or volunteering [here](#). Contact Caitlin Moses at [caitlin@projectsunshine.org](mailto:caitlin@projectsunshine.org) to get your company involved with the corporate volunteer program. Learn more about the various events and programs that Project Sunshine has to offer by visiting their [website](#).

Benesch associates across the firm gathered on September 9th to prepare creative arts and crafts kits through Project Sunshine. These kits are to be used by young patients during long hours of hospital stays when volunteers and professionals cannot be present. Each package contains educational and fun items that will bring much-needed relief from the anxiety of hospitalization and a welcome chance for children to explore their creativity. The kits will be donated to UH Rainbow Babies & Children’s Hospital in Cleveland and to Peyton Manning Children’s Hospital in Indianapolis.



## Economic Development Organizations and the Private Benefit Doctrine



Matthew J. Rossman

The last 15 years have seen a surge in not-for-profit organizations established to foster private sector job creation. Recent research that I conducted indicates that each of the 50 largest metropolitan areas

in the U.S. is now home to at least one not-for-profit organization that has a primary mission of providing direct aid to for-profit businesses in order to increase regional job opportunities. These organizations, which I term “regional economic development organizations” (REDOs), accomplish this objective through activities such as running venture capital funds, recruiting companies to move to their regions and providing low cost or no cost technical assistance and incubator space to business owners.

Although REDOs are making a significant impact on local and regional job growth in some areas, those that seek to operate as charities and secure 501(c)(3) status raise at least one challenging question for their lawyers. That is, how to satisfy the “private benefit doctrine”? The private benefit doctrine provides that an organization is not organized or operated exclusively for charitable (or other) exempt purposes under Section 501(c)(3) “unless it serves a public rather than a private interest.”<sup>1</sup> Over time, the IRS has interpreted this doctrine not as requiring that a 501(c)(3) organization’s activities never benefit private interests, but rather that any benefit to private interests arising from its activities result only *incidentally* from serving public interests.

The basic operating model of a typical REDO presents a conundrum in this respect. Intrinsic to its work is the provision of direct aid to entrepreneurs and for-profit businesses so that they may generate private wealth (and hopefully lots of it). In theory, if enough of these businesses ultimately succeed, secondary public benefits like the creation of jobs or the revitalization of a distressed community will follow. This represents a reversal of what the private benefit doctrine permits—it is privately owned businesses that are the direct beneficiaries of the organization’s activities and the community’s residents who benefit incidentally. Even at its most altruistic,

economic development is still “trickle down charity.”

So how does the IRS evaluate REDOs that apply for 501(c)(3) status? Short answer: It varies somewhat based on what type of underlying charitable purpose the organization claims to further. Many REDOs assert that they further charitable purposes by aiding economically distressed individuals and areas. In reviewing these organizations, the IRS principally relies on three revenue rulings from the 1970s that implicitly apply the private benefit doctrine.<sup>2</sup> These rulings stand for the proposition that a charity may provide its services directly to businesses provided the businesses are merely the instruments by which the organization accomplishes its charitable purposes. For example, an organization that planned to make loans to and equity purchases in businesses located in high density urban areas inhabited mainly by disadvantaged groups qualified as a 501(c)(3) due in no small part to the fact that it prioritized businesses that committed to providing training and employment opportunities for unemployed residents who lived in those areas.<sup>3</sup> On the other hand, organizations that aid all businesses in an area, without regard to those that achieve the greatest potential community benefit, should in theory not qualify as charities because they “encourage private business development while only incidentally furthering social welfare purposes.”<sup>4</sup>

A second common category of economic development organizations that seek to qualify as 501(c)(3) charities are those that claim to lessen governmental burdens. An organization that demonstrates that its activities accomplish those that a governmental agency would actually have had to perform and are subject to some measure of oversight or direction from that agency usually fits into this category. Although technically these organizations must also satisfy the private benefit doctrine, IRS private letter rulings suggest that the IRS typically expends little effort assuring itself that the relative balance of public and private benefit is appropriate in these cases.<sup>5</sup>

In summary, 501(c)(3) jurisprudence related to economic development for charitable purposes should turn on the private benefit doctrine.<sup>6</sup> REDOs that claim to aid distressed areas and

people should be prepared to show the IRS that the assistance they provide to businesses bears a clear nexus to the economic distress suffered by those who reside in the communities they serve. REDOs that can show that they lessen a governmental burden through their activities likely will face minimal or no scrutiny as to their satisfaction of the doctrine and, thus, little standing in their way toward recognition as a 501(c)(3). Whether that is fair is a separate topic!<sup>7</sup>

<sup>1</sup> Treas. Reg. § 1.501(c)(3) – 1(d)(1)(ii).

<sup>2</sup> Rev. Rul. 74-587, Rev. Rul. 76-419 and Rev. Rul. 77-111.

<sup>3</sup> Rev. Rul. 74-587.

<sup>4</sup> I.R.S. Gen. Couns. Memo. 39,883 (Oct. 26, 1992) (attempting to synthesize the three revenue rulings cited *supra* note 2).

<sup>5</sup> See, e.g., Robert Louthian & Amy Henchey, *Lessening the Burdens of Government*, 1993 EO CPE Text (1993), in which the IRS explicitly chides its own agents for neglecting to consider the private benefit doctrine with respect to groups claiming to lessen governmental burdens.

<sup>6</sup> Some REDOs, in particular those that are associated with university programs and research institutions, claim 501(c)(3) status for educational or scientific purposes. Counsel should review IRS rulings specifically addressing those organizations, as the rigor with which the IRS applies the private benefit doctrine to them also varies.

<sup>7</sup> See Matthew J. Rossman, *Evaluating Trickle Down Charity: A Solution for Determining When Economic Development Aimed at Revitalizing America’s Cities and Regions Is Really Charitable*, 79 BROOKLYN L. REV. 1455 (2014). Available for free download at: <http://ssrn.com/abstract=2376470>.

Professor Matthew J. Rossman teaches at Case Western Reserve University’s School of Law and practices in and co-directs the School’s Milton A. Kramer Law Clinic Center. He recently published an article in the *Brooklyn Law Review* describing IRS regulation of 501(c)(3) economic development organizations and calling for an enhanced application of the private benefit doctrine to them. His article can be downloaded for free here: <http://ssrn.com/abstract=2376470>.

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## Data Security and Privacy Concerns for Not-for-Profit Organizations



Aaron Mendelsohn

It seems like you cannot go a day without picking up a newspaper or clicking on a weblink about a retailer, hospital, university or other organization suffering a data breach. While we all know about

Target's major data breach suffered last December, most data breaches that occur never reach the newspaper or media. Instead, small organizations may suffer a data breach, generally defined as the loss, misuse or unauthorized access of personally identifiable information (PII), through lost laptops or USB thumb drives containing PII, or through an employee error such as sending a file with PII to someone not authorized to view it. And the repercussions of a data breach can be just as damaging to these smaller organizations.

While we tend to focus on the catastrophic breaches of the Target magnitude, these smaller breaches should concern leadership and boards at not-for-profit organizations. Today, most not-for-profit organizations are managing troves of PII, whether about their employees or, more likely, their donors, members and volunteers. This information often includes name, address, phone number, email address, pledge history, credit card information and volunteer preferences. While some not-for-profit organizations have mature privacy and security programs to protect this valuable information, many not-for-profits lack the resources and time to devote to these issues.

However, the repercussions of not protecting your PII can be detrimental to a not-for-profit organization where every dollar counts. The Ponemon Institute, which conducts independent research on privacy, data protection and information security policy, estimated that organizations spent approximately \$188 per record during a data breach in 2013. This often includes the cost of notification to affected individuals and attorneys general (where required by law), identity theft protection, legal services, information technology forensic services and public relations services. For a not-for-profit with a donor, member or

volunteer list in the tens of thousands, a data breach response effort can add up quickly.

Not-for-profits need to be prepared to deal with these issues and understand their compliance obligations for managing PII. With some proactive analysis, relevant organizational policies and processes, employee and volunteer training, appropriate technical controls, and a documented incident response plan, not-for-profits can be prepared to deal with these issues appropriately. In order to do this, a not-for-profit needs to review its own internal practices, which can generally be broken into five phases.

The first phase is to understand what data your not-for-profit manages and what information systems process it. Some organizations may have a complex donor database and application suite with 30 different data elements including 10 years of past giving, while smaller organizations may just manage basic names and addresses with the last three years of donations in an Excel spreadsheet. Equally important during this step is to identify if any third-party systems are processing your organization's PII. This includes cloud vendors, which are commonly referred to as a software or service vendor or an application service provider. Regardless of the system or tool used to maintain PII, or its location within an internal system or one managed by a third-party cloud provider, organizations at minimum need to know the PII it collects and where it is stored.

The second phase is to then review the technical and organizational controls in place to protect the PII. This includes any data security measures in place as well as internal and external policies and processes, such as a Privacy Policy. In addition, an organization should review any training it has deployed and technologies that protect PII. Some organizations may already have developed strong written documentation supporting their controls, but often what most organizations have is not sufficient to comply with legal and industry standards.

The third phase is to analyze all the information gathered in the first two steps and compare your organization's current state with the data

security and privacy requirements required by applicable law or industry standards. This may include state data security laws and industry standards like the Payment Card Industry's Data Security Standards for processing credit card payments. After this step, an organization should have a better idea of its gaps in how it manages PII and what is required by law or industry standards.

The fourth phase is to begin remediating these gaps, prioritized based upon risk. High priority items may include updated policies, new processes for transferring PII in email or on external media like USB drives, updated employee or volunteer training, or implementing technical solutions like laptop encryption or email security. This step will be different for every organization and dependent on the size and complexity of the issues identified in phase three.

The last step is to develop a process to maintain compliance moving forward. Data security and privacy is a moving target, and never static. Threats evolve and technologies change, and it's imperative for organizations to stay abreast of industry issues and plan to deal with them in the course of business.

While this process can appear daunting at first, the effort is generally proportional to the size and complexity of the organization. Larger, more mature organizations with multiple locations and employees throughout the country naturally will have more systems processing PII, and may have larger databases for donors and volunteers, that present unique and difficult challenges. A startup or smaller organization with a bare-bones staff with a single system or Excel spreadsheet will still have data security and privacy concerns, but those concerns may be addressed with simpler solutions. However, the compliance process will not change, and both the big and small not-for-profit must stay informed on its obligations and ensure it is appropriately protecting its employee, member, volunteer and donor PII.

For additional information, please contact [Aaron Mendelsohn](mailto:amendelsohn@beneschlaw.com) at [amendelsohn@beneschlaw.com](mailto:amendelsohn@beneschlaw.com) or 216.363.4635.

## Events

### Association of Fundraising Professionals, Indiana Chapter JGA Signature Speakers Series: Lessons in Capital Campaign Leadership

**Date:** October 15, 2014

**Time:** 11:30 A.M. Registration and Lunch Buffet  
12:00–1:30 P.M. Program

**Location:** The Willows on Westfield  
6729 E. Westfield Blvd., Indianapolis, IN

Yvonne Shaheen - CEO, Long Electric Company (retired)  
Mike Wells - President, REI Investments, Inc.  
Steve Walker - Chairman of the Board and CEO

These three established corporate leaders have led equally successful not-for-profit boards and capital campaigns. They will share what it really takes—from high-level volunteer leadership—to engage others, meet and beat campaign goals and lead highly visible not-for-profit efforts. **Members are strongly encouraged to invite their boards of directors, capital campaign cabinets and other current and future volunteer leaders.**

Register online [here](#). You can find event details [here](#).

### Giving USA Stats: How to Work Them for Your Competitive Edge

**Date:** October 16, 2014

**Time:** 8:30–10:00 A.M.

**Location:** Scandinavia House  
58 Park Avenue (at 37th St.), New York, NY

Member/Group Price: \$60.00

Non-member Price: \$95.00

Each year in June, the USA Giving Statistics are revealed. We look at them, but do we really know how they are comprised? How can we benchmark our organizations with this new data? Who should we be sharing this information with our board, our donors? And does the outside business world know and or value these statistics? This panel discussions of experts will share their insights what USA Giving Statistics means to our nonprofit sector AND the business community nationwide, and how you can use them throughout the year to give your organization the competitive edge to raise more money.

#### Speakers include

Matthew Bishop, U.S. Business Editor and New York Bureau Chief, The Economist; Keith Curtis, Vice Chair, Giving USA; Rachel Hutchisson, Director, Corporate Citizenship & Philanthropy, Blackbaud Inc. Moderated by Laura Fredricks, Founder & CEO, THE ASK.

#### You will learn

- How the USA Giving Stats are comprised.
- What they mean for not-for-profits and the outside business world
- How to share this data to help your organization position itself to raise more money

Event details can be found [here](#).

### Ohio Association of Nonprofit Organization's (OANO) First Fridays: Legislative Update Conference Call

**Date:** October 3, 2014

**Time:** 10:00–10:30 A.M.

#### Conference Call

Details and registration information can be found [here](#).

The Ohio Association of Nonprofit Organizations (OANO) invites you to: **First Fridays: A monthly legislative update for OANO members.** Participants will hear about both federal and state issues impacting the nonprofit sector.

## Events (continued)

### Nonprofit Organizations 2014: Governance, Form 990 Reporting, and Compensation Issues

**Date:** November 5, 2014

**Time:** 9 A.M.–12:15 P.M.

**Location:** PLI New York Center  
1177 Avenue of the Americas, (2nd floor) *Entrance on 45th Street*,  
New York, NY 10036

**Or via Webcast.**

#### Why you should attend

This program will bring you up-to-date on the latest developments and unique financial and regulatory issues that impact the not-for-profit sector.

#### What you will learn

- Recent financial, regulatory, and legal developments that impact not-for-profit organizations
- Not-for-profit governance developments and best practices
- The New York Nonprofit Revitalization Act of 2013
- Compensation issues: federal and state statutory framework, what is “reasonable” compensation, proper financial reporting

#### Who should attend

All attorneys who represent not-for-profit organizations, work for a not-for-profit organization, or serve (or would like to serve) on a not-for-profit board.

CLE credit is available. Learn more [here](#).

### Tax Treatment of Charitable Fundraising—Live Webinar

**Date:** December 3, 2014

**Time:** 1:00–2:30 P.M.

Fundraising for charitable organizations has become a complex business. Charities no longer hold out a tin cup and ask for donations. They engage in sophisticated activities to generate revenue for their mission and the activities have tax consequences. This live webinar will review the federal tax consequences of fundraising activities and provide specific guidance on how to avoid tax and other legal pitfalls.

#### Learning Objectives

- You will be able to discuss the Unrelated Business Income Tax.
- You will be able to review implications for corporate sponsorships, product endorsement programs and fundraising in general.
- You will be able to identify traps for the unwary in fundraising programs.
- You will be able to explain UBI reporting requirements.

#### Continuing Education Credit

- CAC 0.5
- CLE\*
- CPE 1.5

Click [here](#) for registration information.

Benesch’s Not-for-Profit Team assists not-for-profit and tax-exempt clients in a broad array of matters, ranging from filing for nonprofit status and preparing federal and state tax exemption applications to training in not-for-profit regulatory compliance. Our not-for-profit attorneys are committed to protecting our clients’ assets so that they can continue to drive the missions and goals of their organizations.

For more information regarding this edition or any not-for-profit issues, please contact:

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