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Should Nonprofits Engage in Campaign Activity?

by Richard Koontz, LAWINRC Director

Currently, nonprofits with 501(c)(3) status are not allowed to engage in political campaign activity, but under the Trump administration, there is a push to change this. Internal Revenue Code 501(c)(3), in part, says nonprofits should “not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.” This prohibition was not originally in the text of 501(c)(3). (See the 1939 version of the Internal Revenue Code at section 101(6).) Lyndon Johnson, a senator at the time, proposed the amendment in Congress in 1954, and it passed with no opposition.

There is a strong church presence in this debate. In 2008 a movement known as Pulpit Freedom Sunday began to organize opposition to the political restriction for churches. Are clergy being inappropriately restricted in what they can say during sermons on Sunday by this tax provision? Certainly, it is disturbing that the I.R.S. would audit the Californian All Saints Episcopal Church for the clergyman preaching just before the 2004 election regarding what Jesus might

say to candidates about the war in Iraq. Trump seems to focus on this limitation in religious contexts in his marking the need for change.

It is important to note in this debate that while nonprofits cannot do certain campaign activities, they can do nonpartisan voter education. This has resulted in a large number of voter registration drives through nonprofit organizations. See the study of the impact of nonprofit voter outreach in 2014 at <http://www.nonprofitvote.org/engaging-new-voters/>.

The I.R.S. issued a set of guidelines on this issue, Rev. Rul. 2007-41, 2007-25 I.R.B. 1421, to help nonprofits understand the difference between illicit campaign activity and voter education. (For various rulings from the IRS on this, see <https://www.irs.gov/charities-non-profits/charitable-organizations/published-guidance-on-political-campaign-activity-of-501-c-3-organizations>). In addition to voter registrations, nonprofits can invite candidates from different parties to present at their events, again keeping a nonpartisan quality by inviting all candidates to the event.

Larned A. Waterman
Iowa Nonprofit
Resource Center
University of Iowa
130 Grand Avenue Court
Iowa City, IA 52242
<https://inrc.law.uiowa.edu/>

...while nonprofits cannot do certain campaign activities, they can do nonpartisan voter education.

And employees of nonprofits, while not doing campaign activity from 9:00 to 5:00, can do as much as they want individually when not at work.

Numerous professional organizations in the nonprofit world have expressed concern about removing the political campaign activity limits. *The Nonprofit Quarterly* in its February 2017 issue says “With this editorial, NPQ now adds its voice to those who resist any repeal of the Johnson Amendment, and we urge others to do the same. The nonprofit sector should assertively protect itself and the public from this baldly partisan effort.”

The National Council of Nonprofits has begun a letter writing campaign to oppose this tax code change. See <https://www.givevoice.org/community-letter-support-nonprofit-nonpartisanship>



For an account of the issues that should prevent the removal of the Johnson Amendment, see Project Fair Play’s The Johnson Amendment at <http://projectfairplay.org/johnson-amendment/>. For an account of the value of removing the Johnson Amendment, see the Alliance Defending Freedom’s Pulpit Freedom Movement at http://www.adflegal.org/issues/religious-freedom/church/key-issues/pulpit-freedom-sunday/?sourcecode=05EQ0001&keyword=johnson%20amendment&e&g&145684024938&1t1&c&402339970&36944643271&gclid=CPb216GlwtICFdK1wAodW_8GWA

DM Higher Education Center Welcomes Nonprofits

According to a February 17 article in the Des Moines Register, a nonprofit incubator is offering office space at the Iowa Center for Higher Education on the former AIB campus in Des Moines.

Telligen Community Initiatives, the foundation arm of Telligen, a West Des Moines-based health care management firm, is offering space and basic office supplies at no charge to nonprofits with a public health mission. Matt McGarvey, executive director of the foundation, says eight to ten spaces are available. Three small nonprofits have already set up shop.

The AIB property was given to the University of Iowa in 2016. Tom Rice, director of UI’s Des Moines programs, outlined another development taking place on the campus. One of the dormitories will be converted to an apartment complex with about 130 furnished units. Anyone with an internship in the Des Moines metropolitan area can apply for an apartment. Inquiries have already begun to come in. Creation of the apartments is in response to the difficulty interns have had in finding affordable housing with short-term leases.

Submissions Open for 2017 Governor’s Volunteer Awards

Submissions are being accepted until April 10 for the 2017 Governor’s Volunteer Awards. Nonprofits, charitable organizations, and non-state government entities may recommend an individual volunteer or group of volunteers that have assisted the organization with a project, event, or activity. There are three categories in which persons or groups may be nominated: individual, group, or length of service. There is a \$15 handling fee for each entry. Payment must be made by May 1. See the Governor’s Volunteer Award submissions page at <https://volunteeriowa.org/event/deadline-governors-volunteer-award-submissions> for details.

National Volunteer Week is April 23-29, 2017

National Volunteer Week was created by Points of Light to inspire and encouraging people to engage in their communities. To get involved, visit <http://www.pointsoflight.org/signature-events/national-volunteer-week>

Gifts of Grain: Maximizing Donor Yields in Iowa

by Paul Thelen, LAWINRC Assistant Director

Charities that are consistently successful at fundraising position themselves at intersections where opportunity meets preparation. Offering charitable giving vehicles that are attractive to donors is one way to increase fundraising traffic. Yet, donors may need some extra direction to help them arrive at a destination point where charities receive maximum gifts and donors realize maximum tax savings.

Gifts of Grain has been a donation method offered by many Iowa nonprofits for several years. If you visit the websites of the Iowa 4-H Foundation, the Iowa FFA Foundation, the University of Iowa Foundation, the Iowa State University Foundation, as well as community foundations, churches, hospitals, schools, and others you will likely see it as a giving option. In fact, in 2014 the American Red Cross created its first—and currently only—gifts of grain state program in Iowa by establishing accounts with hundreds of grain elevators, cooperatives, and ethanol plants.

However, in conversations with nonprofit organizations across the state who advertise this method of giving, it appears that donating grain has not taken root as a common giving strategy. This leads to several questions. Is this really an opportunity? Are nonprofits prepared for this method of donating? What more must be done?

The Opportunity

According to the USDA, Iowa has over thirty million acres of farmland with approximately 88,000 farms. Iowa ranks at or near the top in the production of a range of commodities, including corn, soybeans, hogs, eggs, and cattle. In 2016, Iowa set a new

record high in corn for grain production at 2.74 billion bushels. Iowa has led the nation in corn production in 38 of the last 39 years. Soybean production in 2016 also set a new record of 572 million bushels in Iowa. In terms of opportunity, Iowa is arguably the state with the most potential for this method of giving.

We must next determine whether this is a superior method of donating versus other methods, such as a cash donation. For example, let's say an Iowa farmer with net self-employment earnings under \$118,500 who takes the standard deduction wanted to give a charitable donation equal to \$1,000. Let's compare a gift of 300 bushels of corn (average value of \$3.33 per bushel at the time of this article) versus a gift of \$1,000 in cash. (See comparison below.)

In this example, the farmer who donates grain does not declare the donation as income, and thus saves a total of \$522.80, including \$153 in self-employment tax! In addition, the grain donor may also deduct production expenses incurred to grow the donated grain on Schedule F, something the farmer who donated cash cannot do. Of course, these numbers change if the farmer's net income exceeds the earnings subject to social security (In 2016, this is 12.4% up to \$118,500), and it is not available for farmers who itemize their deductions.

Net farm income may vary greatly from year to year. Yet, even in years where farmers have higher net cash incomes, a gift of grain still awards at least the same federal and state income tax savings, and in addition it saves donors on the Medicare tax (currently 2.9% with no earning limit), plus the deduction

Comparison: Grain versus Cash

GIFT OF GRAIN		GIFT OF CASH	
\$280.00	Federal income tax (\$1,000 x 28%)	\$280.00	Federal income tax (\$1,000 x 28%)
\$89.80	State income tax (\$1,000 x 8.98%)	\$89.80	State income tax (\$1,000 x 8.98%)
\$153.00	Self-employment tax (\$1,000 x 15.3%)	\$0	Self-employment tax (Not Applicable)
\$522.80	TAX SAVINGS TO DONOR	\$369.80	TAX SAVINGS TO DONOR

Grain, continued page 4

In terms of opportunity, Iowa is arguably the state with the most potential for this method of giving.

in production costs. This method of donation is undoubtedly an opportunity for significant tax savings.

The Preparation

The second question is whether nonprofits are prepared to accept these donations. The short answer is “Yes.” A multitude of nonprofits who advertise gifts of grain include simple, detailed instructions for potential donors. They often have a phone number or email where donors may call with questions. They have letters or brochures with instructions and a donation form. Some, like the American Red Cross, have already established accounts at your local elevator. Others offer instructions for how to establish such an account. Prudently, nonprofits instruct potential donors to consult with their tax preparer or financial advisor to determine if a gift of grain is right for them. Fortunately, the steps to execute and document a gift of grain are fairly straightforward.

- **WHO?** Active, self-employed farmers using cash basis accounting (Crop share landlords not eligible).
- **WHAT?** Grain must be unsold crop inventory and not cash, a cash equivalent, nor have any prior sale commitment.
- **WHEN?** Grain may be from the current year’s harvest or prior year’s harvest.
- **WHERE?** Grain may be delivered to the elevator or stored on the farm. If delivered, the commodity must be transferred to the charity and a warehouse receipt issued identifying the charity as the owner. If grain is stored on the farm, a notarized letter of transfer must be delivered to the charity.
- **HOW?** The farmer must give up dominion or control and the charity must direct the sale of the commodity without donor guidance. A sales invoice must list the charity as the seller. The storage, transportation, marketing and any risk after the transfer is assumed by the charity.

We would also add that since many farmers are enrolled in various agricultural subsidy programs, those farmers should meet with their Farm Service agent prior to making a gift to certify bushels of production.

After several discussions with elevator operators around the state, the consensus is that a transfer to a charity is fairly quick and simple. Typically, it involves a short, one-page form. Most nonprofits simply request that farmers contact them before the transfer so that they are aware of the donation.

So, there is both opportunity and preparation. What more must be done?

Plant & Cultivate

Several Iowa nonprofits have created entire campaigns around gifts of grain. For instance, in 2014, the Floyd Valley Hospital Foundation launched “Harvesting for Your Hospital.” Lutheran Services in Iowa has an ongoing “Healthy Harvest, Healthy Communities” campaign. As more and more nonprofits offer this method of giving as an option, we expect its use to rise. But this will require patience and persistence.

Farmers we spoke with said that they would be highly likely to select a donation method that saved them more in taxes, especially if it was a simple process. Sharing the experiences of donors like Keith and Barb Sexton of Rockwell City might help.

Regarding their donations to the Iowa State University Foundation, Keith notes, “We are fortunate that our local elevator has been very easy to work with.”

Even if a donor might not choose to make a gift of



Photo provided by Sporrer Farms

grain this year, knowing about the opportunity might inspire that donor to do so in future years.

Further, nonprofits need to cultivate their early adopters. This means making certain that the program is operating smoothly by checking in with donors and elevator operators and making any necessary changes. Further, nonprofits should be developing and maintaining relationships with local tax preparers—including accountants and lawyers—so that they are aware of this opportunity.

Harvest & Share

The fact is that nonprofits in Iowa are already reaping the fruits of this method of giving. The UI Foundation highlighted the contributions of the Dane family, who established a gift

of \$50,000 of grain each year to fully fund the John Dane Family Cochlear Implant Fund.

“When the donation is made with grain through our limited partnership,” H.J. Dane writes, “everyone can take part without incurring income tax or needing to itemize a charitable deduction.”

Also, as mentioned earlier, the ISU Foundation highlighted the successful donation of the Sexton family in their gifts of grain program. Stories are powerful ways to communicate, and nonprofits with similar stories are encouraged to share them.

There are thousands of intersections across Iowa’s landscape. Make certain your farming donors have a map to find you with their highest yield donations.



Photo provided by Sporrer Farms

For more information:

https://www.iowa4hfoundation.org/documents/filelibrary/gift_of_grain/GiftofGrainBrochure_E0BC721972ABF.pdf

<http://www.redcross.org/local/iowa/ways-to-give/gifts-of-grain>

<http://www.uifoundation.org/stories/donors/dane/>

<http://www.avera.org/app/files/public/12822/GrainDonation.pdf>

Don't Neglect Your Form 990 Filing

If you don't have the necessary information, a little sleuthing is well worth your time.

by Diane DeBok, LAWINRC Editor and Content Manager

For officers in nonprofit organizations, some areas of responsibility allow for more generous learning curves than others. When it comes to filing the I.R.S. Form 990, typically a task falling to the treasurer, it is important to be informed about the obligations surrounding the filing. The Form 990 is a document that must be filed with the Internal Revenue Service by most tax exempt organizations. There are different versions of the form. The version to be filed depends upon the financial activity of the organization. Organizations that fail to file the Form 990 for three consecutive years automatically lose their tax exempt status and can face significant financial penalties. For persons who are unfamiliar with this responsibility or whose predecessors did not share sufficient information about it, a little sleuthing is well worth the time. Fortunately, the Internal Revenue Service website provides many valuable resources.

Which form should your organization file?

With the exception of churches, most tax exempt organizations are required to file a Form 990 each year regardless of how much money the organization takes in. For specifics regarding who does and does not need to file see <https://www.irs.gov/charities-non-profits/annual-exempt-organization-return-who-must-file>. There are different versions of the Form 990, and the proper one to use depends upon the organization's financial activity. These are explained in a chart called *Which forms do exempt organizations file?* found at <https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in>

The website thebalance.com also provides a succinct discussion of the 990 and its versions at <https://www.thebalance.com/what-nonprofits-need-to-know-about-form-990-2502284>

Starting in 2008, small tax-exempt organizations that previously were not required to file returns—those with gross receipts of \$50,000 or less—were required to submit an annual electronic notice. This is the Form 990-N (e-Postcard). There is no paper form for this version. Until February 2016, the Form 990-N (e-Postcard) had been hosted on the Urban Institute website. It now resides on the I.R.S. website. Details on the 990-N (e-Postcard) are at <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

Organizations with gross receipts of less than \$200,000 and with assets less than \$500,000 should file the 990-EZ or 990 while those with gross receipts greater than \$200,000 and assets greater than \$500,000 should file the 990. Links to each of these forms are provided on the *Which forms do exempt organizations file?* chart mentioned above.

How do I know if the most recent Form 990 has been filed?

If you have no reliable records or if no one in your organization can provide information on the most recent filing, a good place to start searching is the EO Select Check on the I.R.S. website at <https://www.irs.gov/charities-non-profits/exempt-organizations-select-check>. About mid-screen is a rectangular blue button labeled Exempt Organizations Select Check Tool. Click the button. The next screen offers access to three databases: 1) Are eligible to receive tax-deductible charitable contributions; 2) Were automatically revoked; and 3) Have filed Form 990-N (e-Postcard).

If your organization's status requires the 990-N, choose the third database, Have filed Form 990-N (e-Postcard). A form with six fields appears. If you



know your nonprofit's Employer Identification Number (EIN), enter it in the first field and click Search.

The EIN is unique to your organization. If you do not know the EIN, fill in the official name of your organization enclosed in quotation marks so the system will look specifically for that name. Otherwise the system will return all organization names with those words in any combination. Click Search. Your organization's name and filing history should appear.

If the most recent tax year does not appear in the list of past filings, log in to the IRS website to submit the current filing at <https://sa.www4.irs.gov/epostcard/>. You will see two columns, one with the heading First Time Users and the other with the heading Returning Users. Returning users can use the same login credentials as in the past, but if you do not have the username or other information used by a predecessor, you can create new credentials by clicking on the Get Started button for First Time Users.

Users who registered before February 18, 2016, when the ePostcard was hosted on the Urban Institute website, must register as first-time users and create new profiles as usernames and passwords used on the Urban Institute website will not work with the I.R.S. interface. In setting up a security profile, you are asked to provide some personal information, set up challenge questions, and fill in other relevant details. First-time users should refer to the *e-Postcard User Guide, Publication 5248* at <https://www.irs.gov/pub/irs-pdf/p5248.pdf> for step-by-step guidance.

If you do not have all the information you need, choose Save Filing to save your work and log out, otherwise, your session will time out and you will be logged out automatically.

If your organization does not appear in the database Have filed form 990-N (ePostcard), return to the screen listing the three databases and choose

the second one, Were automatically revoked. If your organization is listed, it will be necessary to seek reinstatement by filing another Form 1023 Application for Recognition of Exemption. If your nonprofit did not file because of circumstances beyond its control such as serious illness or a natural disaster, you can claim reasonable cause. A finding of reasonable cause can make reinstatement retroactive. Information about abatement of penalties is included in the section below, **More on revocation and penalties**.

It is also possible that your nonprofit has filed a Form 990, Return of Organization Exempt from Income Tax or Form 990-EZ, Short Form Return of Organization Exempt from Income Tax in the past. You can search for your nonprofit's listing on

the GuideStar website at www.guidestar.org. Users may set up a free account with an email and password to find this information.

For assistance in filling out the Form 990 and 990-EZ, the I.R.S. offers FAQs, videos, and other assistance on a web page entitled *Annual Reporting and Filing at* <https://www.irs.gov/charities-non-profits/annual-reporting-and-filing>



When is the filing due?

The filing is due on the fifth month after the end of your organization's fiscal year. Organizations that follow the calendar year should file by May 15. You cannot file early. In other words, you cannot file before the end of your fiscal year. A chart entitled *Return Due Dates for Exempt Organizations: Annual Return* is at <https://www.irs.gov/charities-non-profits/return-due-dates-for-exempt-organizations-annual-return>.

More on revocation and penalties

If your nonprofit has lost its tax exemption, learn more about what this means and how to be reinstated at the I.R.S. web page called *Revoked? Reinstated? Learn More* at <https://www.irs.gov/charities-non-profits/automatic-revocation-of-exemption>. The page

2017 Nonprofit Summit Organizers Seeking Session Presenters

Organizers of the Iowa Nonprofit Summit are seeking presenters for sessions at the 2017 summit scheduled for October 24-25, 2017 in Altoona, Iowa.

Persons interested in delivering presentations relevant to Iowa nonprofit and volunteer management professionals may submit online proposals to Summit organizers until 12 pm, May 5.

Information about the conference is at <https://www.regonline.com/builder/site/default.aspx?EventID=1931676> under the Summary tab. Details about submitting a workshop proposal are under the Call for Workshops tab.

Questions should be directed to Chad Driscoll at Volunteer Iowa either by telephone at 515-725-3074 or by email at chad.driscoll@iowaeda.com

Partners organizing the Summit include: Volunteer Iowa, the Larned A. Waterman Iowa Nonprofit Resource Center,



United Ways of Iowa, Volunteer Centers of Iowa, Iowa Council of Foundations, Iowa Mentoring Partnership, Iowa RSVP, and Foster Grandparent/Senior Companion program directors' associations.

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Abatement of Late Filing Penalties at <https://www.irs.gov/charities-non-profits/exempt-organizations-annual-reporting-requirements-filing-procedures-abatement-of-late-filing-penalties> also has information.

The *Journal of Accountancy* has a brief, to-the-point article called *Form 990: Late filing penalty abatement* at <http://www.journalofaccountancy.com/issues/2014/nov/late-filing-form-990.html> The article explains the penalties for failing to file the Form 990 and outlines criteria for penalty relief.

Whether your nonprofit is large or small, make sure you are aware of where it stands in regard to its filing of the Form 990, and be certain to share the information with your successors who will shoulder this responsibility in the future.

Iowa AmeriCorps Seeks Input

Iowa AmeriCorps is asking interested persons to complete a short survey to help determine the feasibility of an intermediary that would support AmeriCorps (not VISTA) programming in a variety of ways. An intermediary is an entity that may serve as the granting organization and place members at host sites across the state. Such an entity could possibly offer services including background checks, member and supervisor training support, and sharing of best practices and templates, to name just a few. The survey, which takes 5-10 minutes to complete, seeks input regarding such services.

Complete the survey at <https://www.surveymonkey.com/r/2017IACorps>

More information on Iowa AmeriCorps is at <https://www.volunteeriowa.org/ameri-corps-state>.

If questions, contact Michelle Rich at mrich@sppg.com

Training Opportunities

Greater Des Moines Community Foundation

Register for individual sessions on the Calendar of Events at <https://www.desmoinesfoundation.org/>

On Board: The Basics of Being an Effective Board Member

Date: April 20

Time: 3-5 pm

Location: Junior Achievement, 6100 Grand Ave., Des Moines

Presenters: Angela Dethlefs-Trettin, Chief Community Impact Officer, and Anna Nalean, Director of Nonprofit Relations, Community Foundation of Greater Des Moines

Cost: \$20

Starting a Nonprofit: What to Know and Alternatives to Consider

Date: May 8

Time: 3-5 pm

Location: Iowa Center for Higher Education, 2500 Fleur Dr., Des Moines

Presenter: Paul Thelen, Assistant Director, Larned A. Waterman Iowa Nonprofit Resource Center

Cost: \$25

Training Opportunities, *continued*

Board Launch - Leading with Civility: How to Disagree without Being Disagreeable

Date: May 17

Time: 3-5 pm

Presenter: Scott Raecker, Executive Director, Robert D & Billie Ray Center, Drake University

Location: Junior Achievement, 6100 Grand Ave, Des Moines

Cost: \$30

Nonprofit Association of the Midlands Dirty Sexy Money series

Sessions *not* listed as webinars meet at the NAM Training Room, 11205 Write Cir., Ste 210, Omaha, NE.

Training: Grant Budgets & Management

Date: April 20

Time: 9-11 am

Presenters: Sara Woods & Ali Maloy

Cost: \$35 NAM members; \$70 non-members

Registration: <http://www.nonprofitam.org/events/EventDetails.aspx?id=917098&group=>

or email Daniel@nonprofitam.org or telephone 402-557-5800 ext. 4

Webinar: The Happy Healthy Nonprofit

Date: April 25

Time: 3:30-4:30 pm

Presenter: Beth Kanter

Cost: Free for NAM members; \$25 for non-members

Registration: <https://www.councilofnonprofits.org/happyhealthynonprofitwebinar>

Finance Workshop: Assets & Taxes

Date: April 27

Time: 8:30 am-Noon

Presenters: Jerry O'Doherty, LeAnne Kaiser, Susan Baumert, Steve Drzaic

Cost: \$45 NAM members; \$90 non-members

Registration: <http://www.nonprofitam.org/events/EventDetails.aspx?id=915091&group=>

Finance and Fundamentals Workshop: Audits, Internal Controls & 990s

Date: May 4

Time: 8:30 am – Noon

Presenters: Jerry O'Doherty, Anne Hindery, Brad Yoder

Cost: \$45 NAM members; \$90 non-members

Registration: <http://www.nonprofitam.org/events/EventDetails.aspx?id=916975&group=>

Webinar: Nonprofit Productivity Hacks to Conquer the Summer Slowdown

Date: May 10

Time: 11:30 am-12:30 pm

Cost: No charge, but registration requested

Registration: <https://attendee.gotowebinar.com/register/8647024914836240899>

Training: QuickBooks Online Workshop

Date: June 13

Time: 9 am – 4 pm (lunch included)

Presenter: Ali Maloy, CPA, Bland & Associates

Cost: \$99 NAM members; \$199 non-members

Register: <http://www.nonprofitam.org/events/EventDetails.aspx?id=904706&group=>

Grant Professionals Association Central Iowa Chapter

How to Write Winning Grants and Smile While Doing It!

Date: April 25

Time: 8 am-4 pm

Location: DMACC Student Activities Center, 2006 South Ankeny Blvd, Ankeny, IA

Presenter: Dr. Bev Browning, author of *Grant Writing for Dummies*

Cost: \$75

Registration: http://www.grantprofessionals.org/ev_calendar_day.asp?date=4%2F25%2F17&eventid=25

Training continues on following page

Training Opportunities

LAWINRC staff:

Richard Koontz
LAWINRC Director
Paul Thelen
Assistant Director
Brenda Steinmetz
Admin. Svcs. Coordinator
Diane DeBok
Editor & Content Manager
Sue Troyer
Secretary

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The Larned A. Waterman
Iowa Nonprofit Resource Center
130 Grand Avenue Court
Iowa City, IA 52242
1.866.500.8980

Lee County Extension: Nonprofit Management Academy

Strategic Planning

Date: April 11, 2017

Time: 9 am-4 pm

Presenter: Carrie McKillip, University of Illinois Extension

Location: Baymont Inn and Suites, 325 Main St., Keokuk

Cost: \$60; CEU credit, add'l \$25

Registration: www.extension.iastate.edu/lee/npma

Greater Cedar Rapids Community Foundation

Youth Philanthropy Toolbox:

Equipping Tomorrow's Leaders

Iowa Youth Philanthropy Conference
Sponsored by Iowa Council of Foundations.

Date: April 1

Time: 9:30 am-3:30 pm

Location: Marshalltown Community College, 3700 South Center Street, Marshalltown

Cost: No charge

Registration: <https://www.eventbrite.com/e/iowa-youth-philanthropy-conference-tickets-31838111649>

Nonprofit Know-How: Nonprofit Advocacy & Lobbying

Date: May 16

Time: 10 am – Noon

Location: Greater Cedar Rapids Community Fndtn, 324 3rd St SE, Cedar Rapids

Presenter: Paul Thelen, Asst. Director, Larned A Waterman Iowa Nonprofit Resource Center

Registration: RSVP with Carrie Walker at 319-774-2375 or carrie.walker@gcrf.org

About Our Organization

The Larned A. Waterman Iowa Nonprofit Resource Center is a University of Iowa interdisciplinary collaboration created to make more accessible educational and service programs focused on strengthening the operational capacity of Iowa nonprofit organizations.

The LAWINRC works collaboratively with government agencies, nonprofit organizations and educational institutions to impart new knowledge through activities and provide

Linn/Johnson Co. Extension: Nonprofit Management Academy

Courses lead to a certificate in nonprofit management. All courses meet from 9 am to 4 pm at ISU Extension & Outreach, 383 Collins Rd., Ste 201, Cedar Rapids. Cost per course is \$75; CEUs additional \$25. Register at <http://www.extension.iastate.edu/registration/events/conferences/nonprofit/> If questions, contact Shelley O'Neal at 319-377-9839 or via email at soneal@iastate.edu

Communicating With Meaning

Date: April 20

Presenter: Terry Whitson, TW Training

Data for Decisionmakers

Date: May 18

Presenters: Bailey Hanson & Sandra Charvat Burke, Iowa State University

Revving the Collaboration Engine

Date: June 15

Presenter: Marcie Van Note, Mount Mercy University

Reality-Based Rules of the Workplace: Ditch the Drama

Date: June 29

Presenters: Dr. Carol Heaverlo, Jessica Stolee, Kaela Black, Iowa State University Extension and Outreach

Course fee: \$120

information and training resources to help nonprofit organizations and interested persons throughout Iowa. We seek to build the capacity and develop the effectiveness of community-based organizations and enhance the overall effectiveness of local organizations in building communities.

The LAWINRC also introduces students to the nonprofit sector and develops their sense of public and community service.