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Tax Exempt Status & Campaign Activity: Knowing the Boundaries

by Richard Koontz, LAWINRC Director

The news is full of stories about political candidates. In 2016 attention will increasingly focus on the two candidates who will vie for election to the presidency. Campaign finance and the roles of interest groups are also part of the discussion surrounding political races.

Many people in the nonprofit world are aware that the text of Internal Revenue Code 501(c)(3) prohibits political campaign activity. Nevertheless we see stories about the increase in the use of nonprofits to fund elections.

What is this all about?

First, it is true that 501(c)(3)'s have the following restriction in the tax code to prevent political campaign activity: the nonprofit "does 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." So charitable nonprofits should not specifically endorse a candidate, and they should not donate funds to a candidate's campaign efforts nor to the candidate's party.

Second, there are numerous kinds of tax exemption, all of which sometimes get grouped under the umbrella term "nonprofit." And for several years now, a different form of tax exemption, 501(c)(4), has been used significantly to do campaign fundraising. For instance, in 2015, Marco Rubio had TV ads in Iowa supported by the Conser-

vative Solutions Project, a 501(c)(4) nonprofit.

America Futures Fund is another national 501(c)(4) group that has done considerable activity in Iowa. It is important to note that the language of 501(c)(3) prohibition of campaign activity is not in 501(c)(4). The restriction for 501(c)(4)'s is only that the campaign activity cannot be the primary purpose of the entity.

Political campaign activity for a 501(c)(3) nonprofit consists of endorsing a particular candidate or party during the election period. All candidates, whether in a national, state, or local election, are included in this prohibition. If a nonprofit engages in political activity and files an I.R.S. Form 990-EZ or 990, there needs to be disclosure of the campaign activity on Schedule C, Part 1. The I.R.S. then has the option of revoking the tax exempt status of the nonprofit, and/or of imposing an excise tax on the charity under I.R.C. 4955. The risks to a nonprofit in doing political campaign activity are significant.

But what about churches that invite candidates to speak? Aren't churches 501(c)(3) entities? Yes, churches are 501(c)(3) entities, and are subject to the same political campaign restrictions as other charities.

What all 501(c)(3) entities can do, rather than campaign activity, is "voter education." Nonprofits can

Campaign Activity, continued page 2

Test Your Knowledge of 501(c)(3) and 501(c)(4) Activities

Inappropriate campaign activity or acceptable voter education? Which of these apply to the following examples? Answers appear at the bottom of this page.

Example 1: B, a section 501(c)(3) organization that promotes community involvement sets up a booth at the state fair where citizens can register to vote. The signs and banners in and around the booth give only the name of the organization, the date of the next upcoming statewide election, and notice of the opportunity to register. No reference to any candidate or political party is made by the volunteers staffing the booth or in the materials available at the booth, other than the official voter registration forms which allow registrants to select a party affiliation.

Example 2: President A is the Chief Executive Officer of Hospital J, a section 501(c)(3) organization, and is well known in the community. With the permission of five prominent healthcare industry leaders—including President A—who have personally endorsed Candidate T, Candidate T publishes a full page ad in the local newspaper listing the names of the five leaders. President A is identified in the ad as the CEO of Hospital J. The ad states, “Titles and affiliations of each individual are provided for identification purposes only.” The ad is paid for by Candidate T’s campaign committee.

Example 3: C is a section 501(c)(3) organization that educates the public on environmental issues. Candidate G is running

for the state legislature and an important element of her platform is challenging the environmental policies of the incumbent. Shortly before the election, C sets up a telephone bank to call registered voters in the district in which Candidate G is seeking election. In the phone conversations, C’s representative tells the voter about the importance of environmental issues and asks questions about the voter’s views on these issues. If the voter appears to agree with the incumbent’s position, C’s representative thanks the voter and ends the call. If the voter appears to agree with Candidate G’s position, C’s representative reminds the voter about the upcoming election, stresses the importance of voting in the election and offers to provide transportation to the polls.

Example 4: President B is the president of University K, a section 501(c)(3) organization. University K publishes a monthly alumni newsletter that is distributed to all alumni of the university. In each issue, President B has a column titled “My Views.” The month before the election, President B states in the “My Views” column, “It is my personal opinion that Candidate U should be reelected.” For that one issue, President B pays from his personal funds the portion of the cost of the newsletter attributable to the “My Views” column. Even though he paid part of the cost of the newsletter, the newsletter is an official publication of the university. ■

Campaign Activity, from page 1
educate voters in a nonpartisan way about the election, addressing issues in a nonpartisan way, inviting candidates from both parties to their events.

Nonprofits can also help with voter registration, again, as long as it is registration of both Republicans and Democrats. Several entities try to help nonprofits do this, including Nonprofit VOTE (www.nonprofitvote.org).

The I.R.S. has also issued some guidelines for nonprofits doing voter education. A page listing general resources on the topic is at <https://www.irs.gov/Charities-&Non-Profits/Charitable-Organizations/Charities,-Churches,-and-Educational-Organizations-Political-Campaign-Intervention>.

A significant Revenue Ruling with numerous fact patterns to consider, including Revenue Ruling 2007-41, is available at <https://www.irs.gov/pub/irs-tege/rr2007-41.pdf> ■

ANSWERS: Examples 1 and 2 voter education; 3 and 4 are inappropriate campaign activity. These examples are taken from the I.R.S. website; for more, see [https://www.irs.gov/uac/Election-Year-Activities-and-the-Prohibition-on-Political-Campaign-Intervention-for-Section-501\(c\)\(3\)-Organizations](https://www.irs.gov/uac/Election-Year-Activities-and-the-Prohibition-on-Political-Campaign-Intervention-for-Section-501(c)(3)-Organizations)

LAWINRC Launches New Web Site

By Diane DeBok, Editor & Content Manager

The LAWINRC launched its new Web site at <http://inrc.law.uiowa.edu/> on November 9. Be sure to bookmark this new url.

Much of the same information from our previous Web site is, or will be, included in the new site. A more open layout makes it easier to read and to skim for information. Our most-used resources have been migrated to the new site and should now be more user friendly.

The Iowa Grants Guide

One of these resources is the Iowa Grants Guide (IGG) which now has its own link in the top menu. The IGG includes information on more than 800 funders, all of which are in Iowa or have an Iowa connection. Information about individual funders is displayed in a compact format that is now easier to read.

Funders who wish to update their information may notify the LAWINRC by clicking on the *Report updates* button that appears on the funder's screen. An email to LAWINRC staff is automatically opened with the link to the appropriate record. The funder can then compose a message that includes the details to be corrected or updated.

Funders who do not appear in the IGG and who would like to be added may send an email to law-nonprofit@uiowa.edu

While staff conduct periodic reviews of the database, funders are encouraged to check their listings and notify the LAWINRC of changes. We welcome suggestions

and comments regarding the IGG interface.

The Iowa Register of Accountability

The Register of Accountability is also back in a more recognizable form. To navigate to the Register, click on Iowa's Nonprofit Community on the top menu then choose the Register of Accountability link.

The Register is a subset of the Iowa Nonprofit Organizations database, but by choosing the Register of Accountability link, only those organizations listed on the Register will appear. Users may use the Filter by Category window to further narrow a search or may enter the exact name of the organization, if known, in the window headed Filter by Organization Name.

To see all Iowa nonprofits in the database, including those on the Register of Accountability, go to Iowa's Nonprofit Community on the top menu and choose Iowa Nonprofit Organizations. This database can also be searched by category or organization name.

If your organization is listed in the Register of Accountability, now is a good time to review the information that appears on the Web site and be sure it is up to date. Has your organization moved, changed its name, merged, or made other changes? See the related article on page 4.

Publications

A complete list of LAWINRC publications can be accessed from the home page where the graphic of the *Principles and Practices*

appears or by going to Find a Resource on the top menu and choosing Publications. The publications are listed with prices, if applicable, along with information on ordering or downloading them.

Other Resources

All past issues of the quarterly newsletter are also available on the site and may be found under the About Us tab.

Categories and criteria for the Iowa Nonprofit Awards, as well as names and photos of past award-ees, can be found under Iowa's Nonprofit Community on the top menu.

Topics and FAQs are included under Find a Resource on the top menu at the far right.

Other databases and features will be added and refinements will be made in the coming weeks.

We are grateful for users' patience over the last few months as we worked to develop the site. We continue to build pages and add content. If you cannot find information, if you encounter problems as you navigate the site, or if you have comments or observations to share, please contact us at law-nonprofit@uiowa.edu

Is Your Register of Accountability Listing Current?

Now is the time to update your information

The LAWINRC launched its new Web site in early November. The project involved updating the many databases and resources upon which Iowa's non-profit community has come to depend. A key resource among these is the Register of Accountability.

The Register of Accountability is a voluntary listing of charitable nonprofits that have committed themselves to continuous improvement by implementing the Principles and Practices for Charitable Nonprofit Excellence.

If your organization has been listed in the Register, now is a good time to be sure the information that appears for your organization is correct.

To check your listing, go to <http://inrc.law.uiowa.edu> and from the top menu, choose Iowa's Non-profit Community then choose The Register of Accountability.

Organizations are listed alphabetically but can also be filtered by name or category.

If your information needs to be updated or corrected, contact us in one of these ways:

Email: law-nonprofit@uiowa.edu

Telephone: 319-335-9765 or 866-500-8980 (toll free)

Mail: Larned A. Waterman
Iowa Nonprofit Resource Ctr
130 Grand Ave Ct
Iowa City, IA 52243
Attn: Register of
Accountability

Keep the following in mind as you check your Register listing:

- Has your organization moved to a different address?
- Has your organization merged with another organization or changed its name?
- Is the contact person listed still with your organization?
- If you are using licensure or accreditation certificates for your documentation, are the beginning and expiration dates current?
- How long ago was your last training in the Principles and Practices? Keep in mind that Principles and Practices (P&P) training should be repeated every three years.
- If an employee completed training but has left your organization, the training "travels" with the employee. In that case, another person or persons from your organization should attend P&P training.

When P&P workshops are scheduled, details are posted on the INRC website. Watch the website at <http://inrc.law.uiowa.edu> or telephone 319-335-9765 or 866-500-8980 (toll free) for more information.

Not listed? Here's how to be added.

Perhaps your nonprofit is not listed in the Register but you have completed one or more of the requirements for inclusion

in it. Send us your request to be listed along with the necessary documentation. Attaching board resolutions or certificates of accreditation to emails as pdf or Word documents is acceptable.

The documents should list the organization's name, current business address, contact person, charitable purpose, and year of creation. An example of a board resolution document that can be used appears on pages 1 and 2 of *The Principles and Practices* or at the url listed below. If this information does not appear in the documentation, it should be included in a cover letter.

To find out more about the *Principles and Practices for Charitable Nonprofit Excellence* and for more details about becoming listed in the Register of Accountability, visit <http://inrc.law.uiowa.edu/about-iowa-register-accountability>

The Seven Things Your Team Needs to Hear You Say

by David M. Dye

Reviewed by Diane DeBok, Editor & Content Manager

In *The Seven Things Your Team Needs to Hear You Say* (2013, Trailblaze Press, \$17.97) author and speaker David Dye proposes seven practical things every manager should say to his or her team.

The seven things are straightforward, common sense words and statements: you can, try it, I believe, how can I help, I'm sorry, that will not happen here, and nice!

In other words, respect the team, help them believe in themselves, and be sure your team believes in the mission of the organization.

Dye begins by examining fear and how many leaders and supervisors use it to get what they want from their employees. Often, that is the only leadership tool they know, plus it's easy.

The trouble is, fear means those leaders will get the least performance and productivity out of their team members. When people are afraid, they fight back with behaviors that may include inappropriate arguments, gossip or whisper campaigns, a focus on power instead of productivity, sabotage, or even physical confrontations.

Others may be paralyzed by fear so will do the least in order to protect themselves from the situation. Whatever the reaction, fearful teams offer no solutions, and no one takes responsibility.

Drawing upon his own experiences and relating the experiences

of other leaders who faced daunting challenges, Dye shows how managers who find creative workarounds, even in the face of slow-moving bureaucracies, can implement even small changes that can return big results.

Often the smallest problems create the most workplace frustration. As an example, Dye cites the principal of a school where the copier/printer consistently malfunctioned.



tioned. None of the teachers could reliably use it. The school system had a burdensome body of rules and regulations for purchasing new equipment. Using discretionary funds from a school vending machine, the principal bought a better

machine. That simple improvement contributed to a vastly happier and more productive teaching staff.

The principal's action is an example of leading *and* managing, a combination that Dye says is essential to a team leader's success.

To better implement his recommendations, the author encourages completing a companion workbook that is downloadable from this Web site. The questions and discussion points can be completed by the reader working alone or with team members.

Dye acknowledges that change brings challenges and some discomfort. Saying "I'm sorry", complimenting or thanking a team member for his or her work, or asking how you can help can feel awkward to someone who has not typically said these things in the workplace. Dye believes the words come first and the feelings and comfort level follow.

With shelves of books on leadership and exuberant language on how to create and manage winning teams, *The Seven Things* offers a calm and common sense guide.

Highlights From the 2015 Nonprofit Summit

The Iowa Nonprofit Summit was held November 9 and 10 on the Iowa State University campus in Ames and was a great success. More than 340 persons attended the summit, and eleven vendors took part.

The two keynote speakers, Vicki Clark and David Dye, received highly positive reviews.

Ms. Clark, a senior governance consultant for BoardSource, took the stage on November 9. She also presented breakout sessions on creating a high-performing board, capacity building, community impact and outcome measurements, and collaboration.

On November 10, David Dye, author, and leadership and management trainer, delivered the keynote address and also followed up with breakout sessions. (See the review of David's book, *The Seven Things Your Team Needs to Hear You Say*, in this issue.)

The morning's program included the Iowa Nonprofit Summit Awards ceremony. Awards were presented to six individuals or organizations in recognition of their leadership and commitment to the betterment of their communities. Iowa Secretary of State Paul Pate presented the awards. A full list of awards and recipients is available

on our Web site at <http://inrc.law.uiowa.edu/2015-iowa-nonprofit-award-recipients>

Paul Thelen, Assistant Director of the Larned A. Waterman Iowa Nonprofit Resource Center (LAWINRC), facilitated discussion with panelists from Manning, Iowa who talked about their many partnerships and collaborative efforts in maintaining the town's historic structures, funding the local health care facility, strengthening Internet access, developing trail systems and public art displays, and other projects.

A Main Street Community since 2009, Manning has cultivated partnerships with nonprofits, city government, and universities. The town was recognized by the Small Business Administration as a Small Business Community of the Year.

Attendees interested in starting a charitable nonprofit organization were able to learn more about the process from LAWINRC director Richard Koontz. Koontz drew from the *Iowa Principles and Practices for Charitable Nonprofit Excellence* in explaining important aspects of forming a nonprofit.

LAWINRC staff answered questions and met constituents at our booth throughout the conference.

In honor of the late Jude West, our great mentor and emeritus pro-

fessor from the University of Iowa College of Business, a memorial scholarship fund was established. Scholarships were awarded to 27 attendees to assist with conference tuition. We hope to continue awarding these scholarships for future Summits, and we welcome contributions for that purpose.

The LAWINRC was honored to plan this event with the Iowa Commission on Volunteer Service (Volunteer Iowa), United Ways of Iowa, Volunteer Centers of Iowa, Iowa Council of Foundations, Iowa Mentoring Partnership, Iowa Association of RSVP Directors, Iowa Association of Foster Grandparents and Senior Companion Programs, and Iowa Economic Development Authority's Main Street Iowa program.

Alliant Energy, Rockwell Collins and State Farm Insurance were important sponsors of the event. The next Summit is scheduled for 2017.



LAWINRC Assistant Director Paul Thelen facilitates a session on how the town of Manning, Iowa collaborated with various entities to support numerous community improvement projects.



Twenty seven registrants received the Jude West Memorial Scholarship.

Photos by Tatiana Christian

The Function of Deductions

By Paul Thelen, LAWINRC Assistant Director

“The charitable deduction is unique,” wrote 33 U.S. senators in a bipartisan letter to the Senate Finance Committee in 2014. “It is the only provision that encourages taxpayers to give away a portion of their income for the benefit of others. For this reason, it is not a loophole, but a lifeline for millions of Americans in need.”

The new year brings a new budget proposal from the White House. If it is like the previous seven proposals made by President Obama, it will include a recommendation for a cap of twenty-eight percent on the value of all itemized charitable deductions. This means that donors in the top income brackets would not receive as large of a deduction as they currently experience. Experts have estimated that such a cap could result in as much as a three percent (\$7 billion) decline in charitable giving.

Why cap deductions for charitable donations? Advocates for the reduction argue that doing so would help reduce the deficit and pay down the national debt. They also argue that since the cap mostly has an impact upon taxpayers with the highest incomes (\$189,301/single or \$230,451/jointly in 2015) it is the fairest means of raising government revenue.

The nonprofit sector and its allies have urged Congress to view the potential cap from a different perspective. In an April 2015 letter from the National Council of Nonprofits to the Senate Finance Committee Working Groups on Individual Income Tax and Business Income Tax, the Council encourages members to ask this question when considering any tax policy proposal affecting charitable nonprofits:

How does a potential tax policy change, enhance, or undermine the ability of individuals to secure essential services, to enjoy the programs and activities that enhance their quality of life, and uplift the spirit of faith, innovation, and inspiration in local communities across America?

It is important to understand how two deductions—the charitable contribution deduction and the standard deduction—operate to impact current charitable giving, as well as how possible

changes to either of these deductions may impact future charitable giving.

The Revenue Act of 1917 established an individual income tax deduction for contributions made to tax-exempt charitable organizations. One of the purposes of the deduction was to encourage charitable contributions at a time when income tax rates were rising in order to fund World War I.

The optional standard deduction was also implemented during wartime. In 1944, Congress introduced it as a means of simplifying tax returns for millions of new low- and middle-income taxpayers who were taxed to fund the war effort. Originally, the standard deduction was a percentage of an individual's adjusted gross income. Today, it is a flat amount (\$6,300/single, \$12,600/married in 2015) beneath which taxpayers pay no federal income tax.

How do these two deductions operate together? In short, if you elect for the standard deduction then you are not eligible to further deduct charitable contributions. A taxpayer may deduct charitable contributions of money or property to qualified organizations if those deductions—as well as the rest of their deductions—are itemized. On average, only one in three U.S. taxpayers file itemized deductions.

Donations by individuals make up the vast majority of contributions received annually by nonprofit organizations. A Giving USA report estimates that individual giving amounted to \$228.93 billion in 2012. This amount accounted for 72 percent of all contributions that year.

In 2012, 25.1 percent of tax filers in Iowa claimed the charitable federal deduction at an average amount of \$4,294 per claimant. That is a higher claim rate than both the child tax credit (17.5 percent) and the mortgage interest deduction (22.7 percent). *The Chronicle of Philanthropy* estimates that Iowans earning \$200,000 or more in 2012 contributed \$575,831,000 or roughly 37.6 percent of total contributions. In the same year, Iowans earning less than \$25,000 per year—and least likely to file itemized returns—gave at the highest ratio of any group at 8.26 percent of adjusted gross income with

Deductions, continued next page

a total of \$48,131,000 or roughly 3.4 percent of total contributions.

One of the concerns expressed by nonprofits and their allies is that the standard deduction functions as a floor on itemized deductions. As the floor rises, taxpayers electing the standard deduction may have less of an incentive to donate as much to charity—after all, their standard deduction amount does not change no matter if they donate to charity or not. Conversely, as the floor rises, taxpayers will have more untaxed income that they might use to increase their charitable donations. In large part, it is the uncertainty of how taxpayers may respond to new tax policy that drives concern.

Some legal scholars—such as John R. Brooks II of the Georgetown Law Center—argue that the standard deduction’s role as both a “zero bracket amount” (minimum amount of untaxed income) and as a simplified substitute for itemized deductions (e.g., charitable, home mortgage interest, medical expenses) makes it difficult to implement smart policy that both maintains the progressivity of our tax system and keeps it simple.

For example, let’s say Person A donates \$1,000 to a qualified charity and claims the standard deduction for a single filer of \$6,300. Person B donates \$50 to charity and claims the same standard deduction. Person C donates \$1,000, but has enough combined deductions to itemize, and let’s say she deducts a total of \$7,300 from her adjusted gross income. Based on the current system, Person A and Person C donated the same amount, but arguably didn’t receive the same charitable tax benefit for doing so. Likewise, Person A and Person B received the same tax benefit even though A contributed \$950 more towards a charitable purpose.

Certainly, nonprofit organizations and their development offices have a practical interest in understanding who gives to their organizations and why they do so. In the area of tax policy, changes in income and tax benefits are important factors in determining the amount households donate and the organizations they donate to.

Based on data from the Center for Philanthropy at Indiana University, donors with incomes under \$100,000 direct 67 percent of their donations

to religious organizations. Donors with incomes between \$200,000 and \$1 million donate the highest percentage of their donations (32 percent) to educational organizations. Health organizations receive the highest percentage (25 percent) of the donations from donors who earn over \$1 million.

Thus far, Congress has not been willing to implement the 28 percent cap. However, a number of presidential candidates seeking to win the White House in 2016 have signaled that they would propose significant tax policy changes that would have an impact upon the charitable deduction and/or the standard deduction.

Democratic candidate Hillary Clinton has proposed a 28 percent cap on itemized deductions as a means of funding her college tuition plan. Republican candidate Jeb Bush plans to nearly double the standard deduction and consolidate the current seven tax brackets into three with a top marginal income tax rate of 28 percent.

In 2011 the Congressional Budget Office offered eleven options for altering the current income tax treatment of charitable giving which can be grouped into four categories:

- Retaining the current deduction for itemizers but adding a floor.
- Allowing all taxpayers to claim the deduction, with or without a floor.
- Replacing the deduction with a nonrefundable credit for all taxpayers, equal to 25 percent of a taxpayer’s charitable donations, with or without a floor.
- Replacing the deduction with a nonrefundable credit for all taxpayers, equal to 15 percent of a taxpayer’s charitable donations, with or without a floor.

The floor here is either a fixed dollar amount (e.g., \$500/single, \$1,000/joint) or a percentage of income (e.g., two percent of AGI). Only charitable contributions in excess of the floor would be deductible or eligible for credit.

There is a great deal of theory operating behind the CBO’s work. At its most basic, the CBO is attempting to estimate how adjusting the levers of tax

policy—credits, deductions, floors, and so on—will influence the charitable giving of taxpayers and the subsidy paid by the government.

Of course, there are several factors to consider: 1) there is a level of charitable giving that will occur regardless of the after-tax price of giving; 2) taxpayers in different income brackets will respond differently to certain tax incentives; 3) floors might alter the timing of donations (e.g., every other year to exceed floor level); and 4) taxpayers at different marginal rates donate the majority of their funds to different types of organizations.

Arguably, the optimal scenario for charitable organizations and the federal government is where taxpayers have the incentive to donate the most with as low a tax subsidy as possible.

As the first-in-the-nation caucus state, lowans have an opportunity to push presidential candidates and other public office seekers to explain how their proposed tax policies might influence the thousands of charitable nonprofits that serve our local communities. As we've seen most recently with the passage of the PATH Act, nonprofit advocacy matters as that federal legislation made permanent several charitable giving incentives, including the IRA charitable rollover, enhanced deduction for qualifying food inventory donations, and enhanced deduction for qualifying donations of land for conservation purposes.

While the motivation for charitable giving extends beyond tax policy, the issue is too crucial to ignore. Without the generous support of individuals from every income level, our nonprofits would not be a lifeline in our communities. ■

MLK Day of Service Monday, January 18

MLK Day of Service is Monday, January 18, 2016. To help make it a day of meaning, the Corporation for National & Community Service has a number of resources on their Web site at <http://www.nationalservice.gov/MLKDay>

The Web site also offers opportunities for organizations to register their events and service opportunities. Persons who are looking for volunteer opportunities may search the listings for a project that suits their interests. Free lesson plans, service projects, and resources with information

about Dr. Martin Luther King are just some of the materials that teachers and others can find at the site.

Past webinars are also archived and accessible on the site.



Drake University to Present Nonprofit Fundraising Workshop

Drake University in Des Moines will offer a three-day 18-contact-hour program on nonprofit fundraising this spring on the Drake University campus.

Lance Noe, Director of the Drake University Center for Professional Studies, will be the facilitator. The program takes place May 23-25, 2016 from 9 am to 4 p.m. each day at the Zimpleman Graduate and Professional Education Center in Aliber Hall on the Des Moines campus.

For more information and to register, see <http://desmoines.eventful.com/events/nonprofit-fundraising-w-/E0-001-089352506-5@2016052409>

*For additional training opportunities,
see page 10.*

Training Opportunities

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Webinar: How to Raise Major Gifts--The Right Way

Amy Eisenstein, ACFRE highlights new research on how small and mid-sized nonprofits can raise major gifts. Sponsored by Nonprofit Association of the Midlands.

Date: Thursday, January 7, 2016

Time: Noon

Cost: Free

Registration & information at: http://www.nonprofitam.org/events/event_details.asp?id=754795

BoardLaunch: Understanding Advocacy as an Essential Board Responsibility

Learn the difference between advocacy and lobbying and why advocacy is not only an essential board responsibility but also necessary in order to champion your cause.

Facilitator: Abby Levine, Director, Bolder Advocacy Initiative at Alliance for Justice

Date: January 14, 2016

Time: 3-5 pm

Location: Junior Achievement, 6100 Grand Avenue, Des Moines

Fee: \$30

Registration & information: <http://www.desmoinesfoundation.org/events> or telephone 515-883-2629.

Volunteer Management Training Series

Web-based training for Iowa non-profit, public, faith-based, and service organizations. Six Wednesday sessions will provide best practices training presented by leading Iowa experts. Topics include current volunteer trends, recruitment strategy development, and effective evaluation. Sessions are live and interactive.

Sponsored by The Volunteer Centers of Iowa (VCI) in partnership with Volunteer Iowa.

Dates: January 27 – April 6, 2016

Time: 9-10:30 am

Cost: \$125 for the series

Location: Online

Registration and information:

<https://www.volunteeriowa.org/event/volunteer-management-training-series>

CLE/Political Campaign Activity

Lawyers and law professors present guidelines on nonprofits engaged in political campaign activity. Continuing legal education credits are available.

Date: February date to be announced.

Location: University of Iowa College of Law, Boyd Law Bldg, Iowa City, IA

Registration: Details to be announced.

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

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.