

RATH YOUNG PIGNATELLI

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Nonprofit Notes

Fall 2008

The e-newsletter of the Education and Nonprofit Law Practice Group of Rath, Young & Pignatelli, P.C.

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Greetings and welcome to our first edition of Rath, Young and Pignatelli's "Nonprofit Notes" published by our Education and Nonprofit Law Practice Group. We are pleased to introduce you to the talented lawyers in the firm who focus their time and attention on serving the needs of our nonprofit clients, including many of the most respected institutions in health

care, higher education and social services throughout northern New England. Our goal is to bring you the headlines in the nonprofit world that will make a difference in your day, from nonprofit governance and tax policy to organizational management and employment law. Whether you lead a large organization or serve on the board of a start-up nonprofit, we are here to serve your needs in an increasingly complex environment. Got a question? Give us a call or just click below to send an e-mail.

Remember, the well-being of your business is our business. We are here to serve, so you can go out and change the world.

Best Wishes,
Ann McLane Kuster
Rath, Young and Pignatelli, PC

Ann McLane Kuster is a shareholder in the Concord law firm of Rath, Young and Pignatelli, PC, and Director of the firm's Education and Nonprofit Law Practice Group. Ann focuses her legal practice primarily on legislative policy matters involving health care and higher education. In recent years, she has been actively involved in a number of significant health and education policy issues, including creation of the [N.H. Medication Bridge Program](#) and the UNIQUE College Savings Program. Ann currently serves on the Board of Trustees of the [NH Charitable Foundation](#) and [NH Public Radio](#). She has served on the board and raised funds for the [Capital Center for the Arts, Child and Family Services of NH](#), and the [United Way of Merrimack County](#). Ann earned her undergraduate degree from Dartmouth College and her law degree from Georgetown University.

[Learn more about Ann](#)
[Contact Ann](#)

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IRS Alert: NEW Form 990

by Paul Burkett

The IRS has completed its project to redesign Form 990. The new Form 990 and instructions are to be used beginning with returns filed for calendar year 2008 due on April 15th, 2009. The IRS issued the final draft form and instructions in

August. The final form reflects comments and concerns raised by taxpayers in response to the initial draft form released in June 2007. The release of the new Form 990 represents the first significant change in reporting obligations for nonprofits in almost 30 years.

The redesigned Form 990 makes significant changes in the nature and amount of information that must be disclosed by a nonprofit. According to the IRS, the major goals of the redesigned Form 990 are to:

- Increase transparency of non-profit organizations; and
- Strengthen enforcement by providing the IRS with better information about non-profits and their operations.

For most organizations, the most important changes will be in the reporting of governance and compensation. There are also changes in the reporting of financial information and fundraising, as well as many other areas.

The IRS press release announcing the final Form 990 can be found [here](#). This press release includes links to other information on the IRS website regarding new Form 990.

If you have any questions about the new Form 990, please contact Paul Burkett or any other members of the Education and Nonprofit Law Practice Group or Tax Law Practice Group.

Paul Burkett is a shareholder at Rath, Young and Pignatelli, whose practice focuses on federal and state tax matters, including business transactions, business formation and tax compliance, tax legislation, and tax audits.

[Learn more about Paul](#)
[Contact Paul](#)

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New Hampshire Employment Law Update

by Lucy C. Hodder

Employment Law Update – Fall 2008

Did you know that the New Hampshire Department of Labor requires that you post the definition of an independent contractor in a visible location? Have you updated your **mandatory posters**? Did you know that the **state's minimum wage increased to \$7.25** per hour as of September 1, 2008? Learn more about this along with updates on US Supreme Court activity on the issue of **retaliation claims brought under Title VII of the Civil Rights Act** of 1866, **EEOC guidance** of the unlawful treatment of workers with caregiving responsibilities, and the newly enacted **Genetic Information Nondiscrimination Act** in the Employment Law Update available [here](#).

What Everyone Needs to Know About Investigations

Has your organization had to undertake an investigation and did not know where to begin? All employers will need to undergo the process of an investigation at one time or another, whether it's for an administrative, criminal, safety or other matter. On July 30, 2008, Lucy Hodder presented *What Everyone Needs to Know about Investigations* at the **15th Annual Education Law Conference** in Portland, Maine. Lucy's presentation provides an outline of an easy to follow process that can be adapted to many situations, and highlights some of the legal considerations, such as statutory reporting requirements, that could arise under some circumstances. To view Lucy's presentation, please click [here](#).

Lucy Hodder serves as legal counsel to New England College and advises nonprofits throughout New Hampshire on employment law. Lucy is on the Board of Directors of the [NH Women's Policy Institute](#) and [Riverbend Community Mental Health, Inc.](#)

[Learn more about Lucy](#)
[Contact Lucy](#)



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Attorney Spotlight

Chris Sullivan is a Rath, Young & Pignatelli Shareholder whose practice focuses primarily on taxation, including New Hampshire taxation and multi-state taxation, representing clients in forums ranging from administrative agencies and court rooms to the Legislature. Chris advises nonprofit organizations on New Hampshire tax issues such as the property tax, the real estate transfer tax and the

meals and rentals tax and emerging federal nonprofit developments, particularly regarding qualifying for and maintaining tax-exempt status.

Chris has been an active volunteer in the Concord Community, including serving as a member of the Board of Directors for the Concord Community Music School, the Concord American Little League, and the Friends Program. Additionally, Chris has substantial experience in the higher education community, including service as a Commissioner on the New Hampshire Post-Secondary Education Commission and the New England Association of Schools and Colleges (NEASC) Commission on Institutions of Higher Education. Chris earned his undergraduate degree from Harvard College and his law degree from Georgetown University.

[Learn more about Chris](#)

[Contact Chris](#)

New Rules for Educational Health Centers

The New Hampshire Department of Health and Human Services has published the final rules governing **Educational Health Centers**, effective June 26, 2008. See [He-P 816](#). The final rules incorporate suggestions by the **New Hampshire Independent Schools** following a consultation process coordinated by **Ann McLane Kuster** and **Barbara Greenwood**. In June of 2007, Rath and Young hosted an informative discussion with administrators from the various schools, who provided their recommendations to the initial draft rules to John Martin and Jeanne Donohue from Health and Human Services. Mr. Martin and Ms. Donohue appreciated the constructive comments and incorporated the proposed edits in the final rules. The final rules represent the "best practices" from the collective wisdom of the N.H. Independent Schools and the HHS administrators about the health, safety and welfare of students treated in **Educational Health Centers**.

To learn more about how Rath, Young and Pignatelli can assist your organization with legislative and regulatory matters, please contact [Ann McLane Kuster](#) or [Barbara Greenwood](#).

News and Events

Rath, Young and Pignatelli is a sponsor of the NH Center for Nonprofits' 2008 Leadership Summit to be held on September 22, 2008 at the Center of NH in Manchester. See you there!

[Register](#)

Attorney Ann McLane Kuster will be honored as the recipient of the 2008 Champion Award by [Riverbend Community Mental Health](#) at the [Rainbow Awards](#) ceremony to be held on September 24th. Attorney Kuster is being recognized for her long-standing commitment to mental health and her role in raising awareness of dementia in her book [The Last Dance: Facing Alzheimer's with Love and Laughter](#).

The [New Hampshire Association of Volunteer Administrators](#) will be holding a seminar entitled [The Essentials of Risk Management for Nonprofits](#) on October 28, 2008 from 8-4:30 at the Grappone Center in Concord.

The NH Business and Industry Association, New Hampshire's state Chamber of Commerce, will hold its 2008 Annual Dinner on October 29, 2008 at the Center of New Hampshire in Manchester. [Learn More](#)

Nonprofit Quick Links

[Rath, Young and Pignatelli, P.C.](#)

[NH Division of Charitable Trusts](#)

[NH Center for Nonprofits](#)

[NH Charitable Foundation](#)

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