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INRC to Partner with Governor's Office on Nonprofit Project

by Michael Jenkins, Editor

The Larned A. Waterman Iowa Nonprofit Resource Center (INRC) will partner with the Office of the Governor to create the Governor's Nonprofit Project. The Project will work to make Iowa a more nonprofit-friendly state by finding effective and efficient areas for collaboration between state agencies and private nonprofits.

In announcing the partnership, Governor Terry Branstad said, "Iowa has had a long history of nonprofit organizations providing essential services to the people of the state." He went on to describe the impetus for the project saying, "It is our goal that Iowa nonprofit organizations will be able to interact and work with state government in a seamless manner."

The Governor's Nonprofit Project will convene working groups of nonprofit

leaders from across the state to consider changes that would make operations and compliance of Iowa nonprofits more efficient.

Among the specific issues the project will examine are some of the most pressing concerns facing Iowa's nonprofits, such as streamlining the process for state contracts and grant applications, as well as the registration and auditing process.

Richard Koontz, director of the INRC, explained the project saying, "Our goal is to encourage changes in policy and procedure that create efficiencies in the interactions between state governments and the nonprofits that provide invaluable services to their citizens."

The Iowa Nonprofit Collaborative (INC) will play a central role. The INC

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Proposals Abound, But No Change to Charitable Giving Deduction

by Michael Jenkins, Editor

The year 2011 saw many proposals to change the deduction to federal income taxes for charitable giving. While no single proposal garnered the requisite support to become law, both tax policy advocates and nonprofits closely followed developments on Capitol Hill.

Under current law (Internal Revenue Code Section 170), an individual taxpayer who itemizes deductions may deduct charitable contributions to qualified nonprofit organizations. The exact value of the deduction depends on the donor's highest marginal tax bracket, e.g. a

\$10,000 gift by a donor in the 35 percent tax bracket will net a federal tax savings of \$3,500 while the same gift from someone in the 25 percent bracket will net a savings of \$2,500.

Shortly before the beginning of 2011, The National Commission on Fiscal Responsibility and Reform, better known as the Simpson-Bowles commission, recommended that the charitable giving tax incentive be changed from the current deduction to a 12 percent nonrefundable tax credit available to all

Deduction, continued page 3

The Iowa Department of Revenue and Nonprofit Organizations

by Richard Koontz, Director, Iowa Nonprofit Resource Center

This is the third in a series that examines the relationship of various state government entities to Iowa's nonprofit community. Awareness of the extensive interactions between nonprofits and state government will strengthen Iowa as a nonprofit-friendly state.

The Iowa Department of Revenue administers various state taxes, including corporate income tax, property tax, and sales tax that have relevance to Iowa nonprofits.¹ As long as an Iowa nonprofit has been given federal tax exemption under I.R.C. § 501(c)(3), it is automatically, with no additional filing with the Iowa Department of Revenue, exempt from state level income tax.² Contributions to the nonprofit will be excluded from net income to the nonprofit.³

On an individual income tax level, Iowa law provides the same treatment for charitable deductions as the federal government. If the contribution is made to an Iowa nonprofit with exemption under I.R.C. § 501(c)(3), it is deductible under the same rules as the federal tax code provides.⁴

While related earned income of an exempt nonprofit is not taxed by the state of Iowa, the earned income is taxed if it is unrelated to the nonprofit's exempt purpose. If unrelated income is taxed federally and requires the filing of form 990-T with the IRS, then the unrelated income is also taxed in Iowa⁵ and requires an Iowa corporate income tax filing on Form 1120.⁶ These returns must be filed by the fifteenth day of the fifth month after the end of the nonprofit's tax year.⁷

A nonprofit that owns real estate does not automatically have exemption from Iowa's property tax, but the nonprofit can apply for property tax exemption. The statute provides for property tax exemption for all "grounds and buildings used or under construction by literary, scientific, charitable, benevolent, agricultural, and religious institutions and societies solely for their appropriate objects, not exceeding three hundred twenty acres in extent and not leased or otherwise used or under construc-

tion with a view to pecuniary profit."⁸ Application for exemption from property taxes does not begin at the state level, but at the county assessor's office.

In 2007, \$3,429 billion was collected in property tax in Iowa.⁹ Nonprofits need to remain aware of the impact of their seeking property tax exemption. In tough economic times local government especially feels the pinch of lost revenues from exempt properties.

In 1997 Iowa's General Assembly had a "nonbusiness" tax committee look at some of the issues of property tax exemption. One committee report concluded that there were "property tax inequities created by the large amount of tax-exempt property concentrated in the central city area of older urban communities."¹⁰

As Evelyn Brody, an expert in property tax exemption issues, has written, "charities might expect the host municipalities to bring challenges to the exemption itself, to seek to tax property in part or to press for PILOTS."¹¹

Churches are likely to remain tax exempt, even in difficult times. The constitutional element of separation of church and state is a factor here.¹² However, some do endorse property taxation of churches.¹³ There are certain areas in which problems have arisen for tax exemption for nonprofit property, nonprofits that charge significant fees, compete with for profits, hospitals, day care, housing,¹⁴ and nursing homes.¹⁵

There is no overall exemption for sales tax that is allowed 501(c)(3) entities in Iowa. Sales tax law in Iowa provides that sale of goods and services are not taxed if the profits are fully distributed to the nonprofit and expended for charitable, educational and/or religious purposes.¹⁶ Some of the exemptions from sales tax can

be obtained only for certain sectors of the nonprofit world. For instance, sales of goods and services to private educational nonprofits in Iowa are not subject to sales tax.¹⁷

Similar exemptions exist for child foster care facilities, rehabilitation facilities, community mental health centers, legal aid organizations,¹⁸ museums,¹⁹ and nonprofit hospitals.²⁰ Iowa law has provisions for what the seller must do when a purchaser claims an exemption.²¹ The nonprofit



making purchases should provide the vendor with the sales tax exemption certificate.²² There are also sales tax provisions structured as "refunds" rather than "exemptions"

Once nonprofits have employees rather than volunteers, there are various payroll tax filings that are sent to the Department of Revenue. If a nonprofit employer is required to do federal withholdings, it will also have to do Iowa withholdings. There are penalty amounts due when the required withholding has not been made regardless of whether the employer is tax exempt or not.²³

¹ For an overview of these taxes and their effect on Iowa nonprofits see "Iowa Taxes Issues for Nonprofit Entities"

Revenue, continued next page

Revenue, continued from previous page

available online at <http://www.state.ia.us/tax/educate/78595.html>

² IOWA CODE § 422.34(2)

³ IOWA CODE § 422.35 (See Op Att General (Mersault) April 20 1970)

⁴ IOWA CODE §§ 422.9 (2)

⁵ See Op Att General (Coups) February 13, 1978

⁶ Form 1120 is available online at <http://www.iowa.gov/tax/forms/0742001.pdf>

⁷ IOWA CODE § 422.21 (see IAC 701-39.1?)

⁸ IOWA CODE § 427.1(8) see 12 Drake L. Rev. 87 (1962)

⁹ "An Introduction to Iowa Property Tax" available online at <http://www.iowa.gov/tax/educate/78573.html>

¹⁰ Iowa General Assembly, Nonbusiness Taxation Study Committee, Final Report 1996, available at <http://www.legis.state.ia.us/GA/76GA/Interim/1995/comminfo/nonbtax/final.htm>

¹¹ Evelyn Brody, "The States' Growing Use of a Quid-Pro-Quo Rationale for the Charity Property Tax Exemption," The Exempt Organization Tax Review, June 2007, 269.

¹² Churches and property tax exemption, 40 Iowa L Rev. 198 (Fall, 1954)

¹³ Jeffrey Warren Scott, "Taxing Church Property: An Imminent Possibility?" available online at <http://www.religion-online.org/showarticle.asp?title=1030> And see Jane Gordon, "Playing Tough with the Tax-Exempt" New York Times, May 7, 2006, about property taxation of Second Congregational Church in New London Connecticut.

¹⁴ Evelyn Brody, *supra*

¹⁵ Nursing homes and property tax exemption, 34 ALR5th 529

¹⁶ IOWA CODE § 422.45(3)

¹⁷ IOWA CODE § 423.3(17)

¹⁸ IOWA CODE § 423.3(20)

¹⁹ IOWA CODE § 423.3(21)

²⁰ IOWA CODE § 423.3(27)

²¹ IOWA CODE § 423.51

²² Available at <http://www.iowa.gov/tax/forms/31014.pdf>

²³ For an overview of withholding provisions in Iowa see Iowa Withholding Tax Information Booklet at <http://www.iowa.gov/tax/educate/78552.html#W2>

Deduction, from page 1

taxpayers available above a 2 percent of adjusted gross income (AGI) floor. This proposal sought to eliminate the regressive character of the current deduction while still incentivizing charitable giving.

In May of 2011, the Congressional Budget Office (CBO) issued a report titled *Options for Changing the Tax Treatment of Charitable Giving*, which is available at <http://www.cbo.gov/ftpdocs/121xx/doc12167/charitablecontributions.pdf>

In the report, eleven options were proposed that could be grouped into four categories:

- 1) Retaining the current deduction for itemizers but adding a floor.
- 2) Allowing all taxpayers to claim the deduction, with or without a floor.
- 3) 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.
- 4) 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 CBO report gave detailed projections of the effect of each of the eleven options on both the cost of the tax subsidy and total giving to charitable organizations.

The debt ceiling debate of the summer of 2011 ended with the Budget Control Act that created the Joint Select Committee on Deficit Reduction. The so-called "super committee" was charged with finding more than \$1.5 trillion in budget cuts or revenue gains by late November.

In September, the Office of Management and Budget (OMB) issued the President's plan for economic development and deficit reduction. That plan included a proposed change that would have capped deductibility of all itemized deductions at 28 percent.

While this proposal would have not affected a majority of taxpayers,

the OMB projected the proposal would have reduced the deficit by \$410 billion over ten years.

The last proposal considered by the super committee before it failed to agree on a plan in November included a plan by economist Martin Feldstein to cap the value of all itemized deductions (e.g., for charitable giving, mortgage interest, and state and local sales taxes) at 2 percent of AGI. This proposal would have virtually eliminated the charitable giving tax incentive given that most taxpayers would exceed the cap with state and local taxes alone. The super committee failed to agree on a plan for deficit reduction and theoretically set the stage for automatic cuts to all federal programs in 2013.

As nonprofits look to 2012 and beyond, they grapple with unclear budget planning due to uncertainty about the charitable giving deduction and the possible impact of across-the-board spending cuts.

On one side, groups like Independent Sector (http://www.independentsector.org/charitable_deduction) argue for the continuation of the current deduction for charitable giving, while on the other side parties that believe change in the charitable deduction must be part of a comprehensive plan to reduce federal deficits continue to consider the options.

Project, from page 1

will help to improve Iowa's already successful charitable sector through information sharing between nonprofits and support the promotion of philanthropy.

It will also serve as a liaison between the state's nonprofit organizations and various governmental departments and agencies. The United Ways of Iowa, the Iowa Council of Foundations, and the Iowa Hospital Association are among other project partners.

Look for more information about the Governor's Nonprofit Project in future issues of this Quarterly.

Community Health Needs Assessments and Charity Care

by Joe Clamon, Iowa Health System

Many hospitals throughout the United States receive the benefits of charitable exemption from various federal, state, and local taxes, including property and sales taxes. The basis for the provision of this benefit has been the notion that hospitals benefit the communities they serve and reduce the burden on government.

The Great Recession, the most substantial economic downturn since the Great Depression, has drained state coffers and led states to seek potential new sources of revenue. Further, demand for social services, including health care, is increasing as the population ages and as many individuals lose their employer-based health insurance.

Congress and state legislatures struggling to meet budgets in the current economic environment are scrutinizing these tax exemptions. Many officials are increasingly skeptical as to whether exempt hospitals justify the benefits of their exempt status by providing sufficient community benefit, in particular sufficient amounts of charity care.

Simultaneously, health care reform has sought, as one of its objectives, to reduce the exploding cost of health care. The Patient Protection and Affordable Care Act (PPACA) includes provisions that are specifically directed at the concerns associated with rising health care costs and with the role of nonprofit organizations in health care.¹

Section 9007 of PPACA establishes additional obligations that nonprofit, tax-exempt hospitals must satisfy to maintain their federal tax-exempt status.² Under 26 U.S.C. § 501(r), a nonprofit, tax-exempt hospital must: (1) conduct a community health needs assessment; (2) have a financial assistance policy; (3) meet a limitations on charges requirement; and (4) abide by billing and collection restrictions.³

Community Health Needs Assessments

A community health needs assessment (CHNA) is not a new concept. Local boards of health in Iowa perform these types of analyses at least every five years.⁴ However, there is uncertainty as to what a CHNA under PPACA should contain, as well as regarding other aspects of the CHNA process.

The Internal Revenue Service (IRS) has yet to offer any formal regulations to implement and enforce Section 501(r). The IRS did issue Notice 2011-52, which offers the first insights into the IRS's view of a compliant CHNA and the CHNA implementation process, as well as commentary on the other 501(r) requirements.⁵ The Notice states that hospitals will be deemed to have satisfied their CHNA requirements by following the guidance set forth in the Notice until six months after the IRS issues final CHNA regulations. Accordingly, until that time the Notice is the IRS's official guidance as to hospital's obligations under 501(r).⁶

The CHNA obligation applies to "hospital organizations."⁷ Section 501(r)(2)(A) defines a "hospital organization" as (i) an organization that operates a facility required by a state to be licensed, registered, or similarly recognized as a hospital; or (ii) any other entity that the Secretary of the Department of Health and Human Services determines has the provision of hospital care as its principal function or purpose as the basis for its exemption under Section 501(c)(3).⁸ At this time, the IRS has not expanded the definition beyond licensed hospitals.

The CHNA requirements do apply to governmental hospitals that elected to obtain exemption under 501(c)(3), even though

they are not necessarily required to file an IRS Form 990 on an annual basis.⁹ Section 501(r) did not otherwise change the Form 990 exemption for those governmental hospitals that did not make that type of election. Entities which operate more than one hospital must meet the CHNA requirement for each hospital facility, with each hospital facility having a documented CHNA and implementation strategy.¹⁰ The IRS has not set forth the consequences if a single tax-exempt entity meets the requirements of Section 501(r) for one facility but not another.

What Is Required of Hospitals?

Each nonprofit, tax-exempt hospital must conduct and adopt an implementation strategy regarding a CHNA at least once every three years.¹¹ The first CHNA must be conducted and its implementation strategy adopted by December 31, 2013.¹²

The IRS considers a CHNA to have been conducted in the year in which the written report of the CHNA's findings is made widely available to the public.¹³ The IRS considers a CHNA's implementation strategy to have been adopted when it is ap-



CHNA, *continued*

proved by the hospital's governing body or a committee of the hospital's governing body that is authorized to act on behalf of the governing body under state law.¹⁴

What Is Included in a CHNA?

The IRS expects a hospital's CHNA to include a description of: (1) the "community served by the hospital"; (2) "the process and methods used to conduct the [CHNA], including the sources and dates of the data and other information used in the assessment and the analytical methods applied to identify community health needs; (3) any information gaps that impeded the hospital's ability to assess the needs of the community; (4) any organizations within the community with which the hospital collaborated to perform the CHNA; (5) any third party the hospital contracts with to conduct the CHNA; (6) "how the hospital organization took into account input from persons who represent the broad interests of the community served by the hospital facility . . . , including a description of when and how the organizations consulted these persons"; (7) any individual who provided "input who has special knowledge of or expertise in public health"; (8) the prioritized community health needs identified in the CHNA, including the process and criteria to set the priorities; (9) "the existing health care facilities and other resources within the community available to meet the community health needs identified through the CHNA."¹⁵

The types of issues to be identified by the CHNA are not just those faced by the hospital, but rather the broader set of issues facing the community as a whole. Examples of issues that might be addressed in the CHNA but that are not exclusively or even predominantly hospital-centric are: mental health, childhood obesity, teen pregnancy, domestic violence, access to care, affordable housing, insurance coverage, or public transportation.

The IRS does not define the "community" served by the hospital, rather the hospital may define the community that it serves.¹⁶ The IRS expects that hospitals will largely use geography to define their communities.¹⁷ However, "community" may also be defined or refined by the hospital's target patient population or principal function.¹⁸ A hospital may not define "community" in such a manner as to circumvent its obligations or alter the results of its CHNA, such as by excluding minority groups or persons with low incomes.¹⁹

A hospital may (and likely should) obtain input from persons who represent the board interests of the hospital's community.²⁰ At a minimum, a

The types of issues to be identified by the CHNA are not just those faced by the hospital, but rather the broader set of issues facing the community as a whole.

CHNA should take into account input from: (1) persons with knowledge and expertise in public health; (2) federal, state, or local health departments or agencies with current data or other relevant information; and (3) leaders, representatives, or members of medically underserved, low-income, and minority populations, as well as populations with chronic disease.²¹

An individual consulted may satisfy multiple categories.²² Further, these categories are not exhaustive, and hospitals may consult other individuals and should consider consulting individuals based on the demographics and needs of its community.²³

Publicizing a CHNA

Once the CHNA has been conducted, the hospital must make its CHNA results widely available until the date that the hospital's subsequent CHNA is made available to the public.²⁴ A hospital should make its CHNA report available on its website or a third party website if the hospital has a link to that

third party website on the hospital's website.²⁵ The report must be on the website in a format that permits readers to view, download, and print the CHNA report, without special hardware that is not generally available.²⁶ Hospitals should look for other methods of distributing the CHNA, such as: employee communications, physician community communications, patient newsletters, medical education sessions, local leadership development programs, media relations opportunities.

CHNA Implementation

A hospital's obligation to conduct and widely publicize the CHNA is only the first phase of what is required under Section 501(r). A hospital must also adopt an implementation strategy to meet the needs identified by the CHNA.²⁷ According to the IRS, an implementation strategy is a written plan that either: (1) sets forth how the hospital plans to meet each identified health need of the community; or (2) identifies the health need as one the hospital does not intend to meet and why it does not intend to meet that need.²⁸ As discussed earlier, an implementation strategy is deemed to have been adopted when it is approved by the hospital's governing body or a committee of the governing body that is authorized under state law to act on behalf of the governing body.²⁹

Documentation and Potential Penalties

The completion of the CHNA must be documented on IRS Form 990, Schedule H, Part V, Section B, which asks "During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessments?"³⁰ Further, IRS Form 990 asks a number of questions regarding the substance of the CHNA, including but not limited to when it was performed,

Continued online at
<http://inrc.continuetolearn.uiowa.edu/updates/Winter12Web.pdf>

Governor Branstad on Hand to Present Six Iowa Nonprofit Summit Awards

The Iowa Nonprofit Summit was held on November 15 and 16, 2011 in Ames. Governor Terry Branstad joined Angela Dethlefs-Trettin, Executive Director of the Iowa Council of Foundations, to present the annual Iowa Nonprofit Awards. Six awards were presented to individuals and organizations in recognition of their exceptional service in the nonprofit sector.

"Today's awardees are making a difference in the lives of Iowans in so many ways," said Governor Branstad. "The nonprofit organizations that we have in Iowa play an essential role in our communities, and it is an honor to be able to highlight some of that work with these awards."

The 2011 Iowa Nonprofit Awards and recipients:

Nonprofit Board/Staff Leadership Award **Recipient: Sarah Comstock, Executive Director of the Iowa Cancer Consortium**

Under Ms. Comstock's leadership, the impact and scope of work of the Iowa Cancer Consortium has been enhanced and the organization's effectiveness and accountability has been expanded.

Nonprofit Spotlight Award **Recipient: Link Associates**

Link Associates was recognized for its commitment to ensuring that every member of the community has equitable opportunities to participate fully in his or her community and neighborhood. The organization provides services to more than 1,200 individuals

with intellectual disabilities and their families to support full integration into the Greater Des Moines community.

Outstanding Volunteer or Service Manager Award **Recipient: Denise Nelsen, Program Director, Foster Grandparent Program**

Ms. Nelsen was recognized for her work as a Program Director of the Foster Grandparent Program which has led to increased community awareness and sustainability. In 2005, Ms. Nelsen, of Rock Valley, was appointed as an Iowa representative to the 2005 White House Conference on Aging. She has served in a variety of capacities supporting her field.

Outstanding Nonprofit Collaboration Award **Recipient: Grinnell College's Apprenticeship in Nonprofit Management Program**

Grinnell College collaborates with five local nonprofits and places six Grinnell College students in a year-long position as the apprentice to the executive director of a nonprofit agency. The program builds the capacity and collaborative power of each organization by identifying areas of common interest and opportunity.

Outstanding Volunteer or Service Program Award **Recipient: United Way of Central Iowa's VITA Program**

The VITA program is a successful, proven strategy that mobilizes and trains volunteers to provide free tax service to lower income individuals

and their families. The program assists these taxpayers who are struggling to make ends meet by saving them the cost of tax preparation and helping them claim all tax credits for which they are eligible.

Philanthropic Impact Award **Recipient: The RJ McElroy Trust**

The RJ McElroy Trust has granted in excess of \$50 million to more than 1,700 organizations and agencies serving youth in Northeast Iowa. Those young beneficiaries have the opportunity to broaden their minds through the vision of a man who valued lifelong learning and demonstrated his community commitment.

The Iowa Nonprofit Summit was hosted by the following collaborative partners: Iowa Campus Compact, Iowa Department of Cultural Affairs, Iowa Council of Foundations (including the Iowa Community Foundations Initiative), United Ways of Iowa, Grant Enterprise Management, Larned A. Waterman Iowa Nonprofit Resource Center, Iowa Commission on Volunteer Service, and Volunteer Centers of Iowa.

The Summit brought together more than 500 leaders of nonprofit and volunteer management organizations from across the state to provide learning and networking for Iowa's nonprofit community.

Governor Branstad Addresses 2011 Nonprofit Summit

Following is the text of the speech Governor Branstad delivered at the 2011 Iowa Nonprofit Summit.

I must first begin by thanking everyone in this room for all you have done, and continue to do to better your communities.

The work done by your nonprofit groups, agencies and corporations has bettered Iowa in ways we may never know. Your work by these groups is done because of a belief that Iowa can be bettered through service.

The idea of service is not a new concept to those in this state; it has long been a part of how we define and see ourselves. Over 30 years ago, Iowa had a goal and a vision for promoting service in the state and making Iowa an example across the nation.

Today, largely due to the organizations attending the Iowa Nonprofit Summit and others, we have been able to continuously provide service and volunteerism that has bettered lives for many Iowans. It is my privilege to thank you for work, up until today. However, we can do better.

Our administration has developed some very ambitious goals; whether it be restoring Iowa's place at the top for education, job creation or being the healthiest state in the nation. Service and volunteerism plays a direct role in each one of these goals. Community engagement in schools will have a direct impact on children's reading scores as well as reducing the dangers for at risk children. In addition, mentoring programs that teach life-long nutrition and the

importance of leading an active life will have an impact on our state's health.

As Iowans, we must begin to think of volunteerism as a point in a diamond in which it is connected with education, economic development and health. In picturing a diamond, we can begin to think of ways in which service can supplement each of the other points.

If Iowa does not put value in service and make volunteerism a priority, it will be difficult to have the community buy-in necessary to achieve our very important, yet ambitious goals related to education, job creation and health.

Let me be clear – Iowa has the infrastructure for us to be first in the nation for volunteerism.

That infrastructure is in place because you, and your organizations, have capitalized off of the people of Iowa's value of helping others before one's self. In the next couple months, our Administration will be calling all Iowans to service. We will need the people in this room to provide insight and knowledge for how we can help elevate service and volunteerism in the state.

Our call to service begins with you all continuing to serve, but also encouraging and motivating others to join us in this journey. I truly look forward to seeing and hearing what comes out of this Summit today.

Moving forward, I am also excited for the role that you all will play in highlighting service and volunteerism.

I thank you for all that you do. Please never waver in your service to others.



Above: Sarah Comstock accepts the Nonprofit Board/Staff Leadership Award.

Center: Angela Dethlefs-Trettin announces recipients of 2011 Iowa Nonprofit Awards

Right: Governor Terry Branstad addresses the 2011 Iowa Nonprofit Summit on November 16.



Photos by Richard Koontz

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Training Opportunities

Community Foundation of Greater Dubuque

Endowment Partner Training

January 25, 4 – 6 p.m.

Community Foundation of Greater
Dubuque

Dubuque Building, Suite 195

700 Locust St.

Dubuque, IA 52001

For new board members and existing members who wish to be more effective. Staff, prospective board members, and existing board members welcome.

\$40 fee includes refreshments, materials.

Email office@dbqfoundation.org with questions and to register or call 563-588-2700.

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

Grant Writing USA

Grant Writing for grant seekers across all disciplines and experience levels.

February 27-28, 9 a.m. – 4 p.m.

Cost: \$395 (discounted for area nonprofits); includes workbook and CD with sample grant proposals and other tools.

Offered by Grant Writing USA and the Polk County Sheriff's Office.

For more information, go to <http://inrc.continuetolearn.uiowa.edu/calendar/index.asp?date=2-27-2012>

Association of Fundraising Professionals Eastern Iowa Chapter

Nuts and Bolts of Planned Giving

February 8, 11:30 a.m. - 1:00 p.m.

United Way Board Room
Human Services Campus
317 7th Avenue SE
Cedar Rapids, IA

Cost: No cost for members; \$25 for future members. Attendees welcome to bring sack lunch.

RSVP by February 1 to Michele Brock
MBrock@MEandV.com

Read More Online

- Registration Open for Volunteer Awareness Day
- INRC Group Releases Results of 2010 Survey
- Nonprofits, Be Heard!
- Bill to Streamline, Expedite PRIs Introduced
- Nonprofits' Economic Challenges Likely to Continue

Read online at <http://inrc.continuetolearn.uiowa.edu/updates/Winter12Web.pdf>