Program Planning Committee
Linda S. Moroney, Program Chair
Stephen Clarke
Robert W. Friz
Cynthia M. Leon
Catherine E. Livingston

Program Learning Objectives
• Gain a greater understanding of IRS regulations, exemption standards, and enforcement initiatives.
• Increase knowledge of key tax issues and laws by attending sessions on state and federal exchanges, the ACA and tax issues, and compliant financial assistance and billing and collection policies.
• Learn about practicing before IRS Exempt Organizations and implications of EO reorganization.

Program Fees
Early Registration
Postmarked and paid on or before September 27, 2017
First AHLA Member: $725
Each additional Member: $650
Non-Members: $975

Registration
Postmarked and paid between September 28-October 10, 2017*
First AHLA Member: $850
Each additional Member: $775
Non-Members: $1100
* Fees increase $100 after this date

Discounts
In-House Counsel/Solo Practitioner: $100 off full applicable rate
Government/Academician/Public Interest Professional AHLA Members: $435
Government/Academician/Public Interest Professional Non-Members: $510
One-Day Registration AHLA Members: $360
One-Day Registration Non-Member: $485

Hotel Information
The Ritz-Carlton Pentagon City
1250 S Hayes Street
Arlington, VA 22202
(703) 415-5000 or (800) 241-3333
Hotel accommodations are not included in the registration fee. Call Ritz-Carlton Pentagon City Hotel at (703) 415-5000 or (800) 241-3333 and indicate that you are attending the AHLA program. Rooms at the group rate of $289 single/double occupancy are limited and may sell out prior to the Wednesday, September 27, 2017 cut-off.

For the most up-to-date information and to register, visit our website at www.healthlawyers.org/programs
Wednesday, October 18, 2017
5:30-8:00 pm
Registration and Information
5:30-6:00 pm
Pizza and Networking, sponsored by EY
This event is included in the program registration. Attendees and faculty welcome.

6:00-8:00 pm
Tax Primer
Katherine E. David
Linda S. Moroney
• Qualification under IRC 501(c)(3)
• Basics of private inurement/private benefit
• Further classification as private foundation, public charity, or supporting organization
• Additional exemption standards for hospitals under IRC 501(r)
• Qualification under IRC 501(c)(4)
• New IRC 506 requirements
• Excess benefit transactions for 501(c)(3) and 501(c)(4) organizations
• Unrelated Business Income Tax
• Annual reporting/automatic revocation

Thursday, October 19, 2017
7:00 am-5:15 pm
Registration and Information

7:00-8:00 am
Continental Breakfast, sponsored by EY
This event is included in the program registration. Attendees, faculty, and registered spouses and guests welcome.

8:00-8:15 am
Welcome and Introduction
Eric Zimmerman, AHLA President
Linda S. Moroney, Program Chair

8:15-9:15 am
The View from Washington: Federal Tax Reform and Health Care Reform
Janice A. Mays
Rodney L. Whitlock
• Tax reform—the process
• The specifics of reform
• Health care reform—where does it stand?
• Potential impact on health sector, both for-profits and not-for-profits

9:15-10:30 am
The Rising Tide of 501(r) Exam Activity: Is Your Hospital Prepared?
Stephen M. Clarke (Moderator)
Geoffrey M. Campbell
Preston J. Quesenberry
Stephanie Robbins
• Update on IRS 501(r) exam activity, exam selection methodology, and audit techniques
• Common IRS examination IDR questions and concerns
• Tips for correcting and disclosing 501(r) errors and omissions to avoid penalties
• Highlights of 2016 Form 990 Schedule H changes regarding 501(r) compliance reporting
• Continuing 501(r) compliance and implementation challenges facing hospital organizations
• Developing a 501(r) compliance strategy (e.g., operational checklist, compliance review procedure, cross-functional coordination)
• Interactive discussion with audience regarding 501(r) exam experience and 501(r) compliance challenges

10:45 am-12:00 noon Extended Sessions
A. The New Partnership Tax Audit Regime Effective 2018: Update on the Surprising IRS Views With or Without Regulations
J. Leigh Griffith
Beverly Katz
• The new audit and payment regime
• Recent proposed regulations
• Unanswered questions
• Pros and cons of paying or pushing out
• Considerations when negotiating new partnership agreements and when reviewing and amending existing agreements
• State tax implications of the new federal regime

B. Who Knew Supporting Organizations Could Be So Complicated?
Michael J. Engle
Richard L. Sevcik
Carolyn (Morey) O. Ward
This presentation is intended to address several of the unique challenges and issues associated with the use of SOs by health care systems. This presen-
Continuing Education Credit Information

CLE/MCLE: AHLA will be applying for 14.0 credits (including 1.00 ethics credit) for 60-minute states and approximately 16.8 credits (including 1.2 ethics credit) for 50-minute states.

CPE: AHLA will be applying for 16.0 CPE credits.

AHLA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Ave. North, Suite 700, Nashville, TN 37219-2417. NASBA’s website is www.nasba.org.

CCB: AHLA will be applying for 16.8 Compliance Certification Board (CCB) credits.

Participants will be given Continuing Education Request forms at the program. Forms must be completed and returned to AHLA staff to receive credit. The sessions, unless otherwise designated, are intermediate to advance in level. This program is designed to be an update on developments in the area of tax and finance health law. There are no prerequisites or advanced preparations required to register for this group live program. Those seeking accounting credits should be familiar with the basic concepts and terminology associated with health law in order to obtain the full educational benefit of this program.

AHLA Membership

Dues are $235 for those admitted to the Bar/graduated from college within the last four years; $355 for those admitted/graduated between four and seven years ago; and $400 for those admitted/graduated eight or more years ago. Dues are $120 for government employees and full-time academicians; $105 for paralegals, $125 for public interest professionals, and $100 for retired professionals. Include the applicable membership fee with your registration form and take advantage of the program registration fee for members.

Participants will be given Continuing Education Request forms at the program. Forms must be completed and returned to AHLA staff to receive credit. The sessions, unless otherwise designated, are intermediate to advance in level. This program is designed to be an update on developments in the area of tax and finance health law. There are no prerequisites or advanced preparations required to register for this group live program. Those seeking accounting credits should be familiar with the basic concepts and terminology associated with health law in order to obtain the full educational benefit of this program.

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tation will include a variety of in-depth case studies to demonstrate these challenges and issues.

Specific issues or topics to be addressed:

- Ability to name organizations by class or purpose and the substitution of supported organizations
- Permissible beneficiaries
- Control by third persons and contributors
- Avoiding the excess benefit transaction rules
- Ability to engage in research and development and tech transfer
- Required relationships with supported organizations
- Reporting and changes in classification of supporting organizations

C. Tax Treatment of Telemedicine Services

Catherine E. Livingston
Christie A. Lohkamp
Karen L. Wolfson

Hospitals and health care providers are accelerating the incorporation of telemedicine into their delivery of services. Improvements in technology combined with growing consumer comfort with virtual interactions and the imperative to control costs are propelling rapid growth in telemedicine services. State law on licensure of medical professionals has also been evolving to remove obstacles to telemedicine. Many of the hospitals and health systems that are providing this expanding volume of telemedicine services are tax-exempt and need to evaluate whether revenue earned from delivery of telemedicine is subject to UBIT. Under the IRS’s historical approach, medical services are generally considered related to a hospital’s exempt purpose only if they are provided to patients. Session will cover:

- The historical approach and whether it should be revisited in light of the evolution of health care
- Telemedicine often crosses state boundaries and international borders as well, raising tax issues at the state and international level - looking at telemedicine from a tax perspective
- Recent developments in state licensure and telemedicine services
- UBIT analysis of telemedicine services and whether patient status should matter
- Impact of telemedicine services on potential state, local or foreign tax liability, and foreign reporting obligations

12:00 noon-1:15 pm

Lunch on your own or attend the Tax and Finance Practice Group Luncheon, sponsored by KPMG LLP

This event is not included in the program registration. additional fee, limited attendance, pre-registration required.

Title: How Can We Help?: Patient Financial Assistance and the Law

Speakers:
Lisa J. Gilden, Catholic Health Association, Washington, DC
Bridget M. Weiss, Arnold & Porter Kaye Scholer, Washington, DC

CONCURRENT SESSIONS

1:30-2:30 pm

D. 2017-13 and New Management Contract Safe Harbors Other Tax-Exempt Bonds Hot Topics

Michael E. Saunders
Bruce M. Szechuk
Vicky Tsilas

- On August 22, 2016, the IRS released Revenue Procedures 2016-44, which contains a new safe harbor for management contracts relating to facilities financed with tax-exempt bonds
- Revenue Procedure 2016-44 generally replaced longstanding management contract guidelines with a new safe harbor that permits significantly greater flexibility and contains fewer constraints on compensation
- While providing greater flexibility on term and compensation, the new procedure adds a number of new requirements that did not exist under the prior safe harbors
- On February 6, 2017, the IRS released Revenue Procedure 2017-13, which made a limited number of changes to the new rules in response to industry comments, but retained the basic approach of Revenue Procedure 2016-44s

E. Joint Ventures–The Practical Applications

Constance F. Dotzner
T.J. Sullivan

- In-depth analysis of key cases
- Practical strategies for success
- Essential contract provisions and how they work
- Exit strategies
**F. Executive Compensation: Getting it Right**  
**Amy DeLong**  
**Thomas K. Hyatt**  
- Reasonable compensation, navigating intermediate sanctions, and securing the rebuttable presumption of reasonableness  
- Form 990 compensation disclosures and potential at-risk areas  
- Best practices in using comparability data  
- Governance best practices for boards  
- Case studies with common issues  

**2:45-3:45 pm**

**G. Taxation of Nonprofit Health Care Property: The Value of a (Tax-Free) Dollar** (not repeated)  
**Joel D. Swider**  
**John W. Van Santen**  
- Introduction of conflict: Why are states and municipalities seeking to tax health care real estate? What arguments can providers make in response?  
- Legal update on judicial and legislative efforts: States like NJ, IL, MI, IN, CT, and others are symptomatic of a larger national trend  
- The value of valuation: How do we quantify a tax exemption, and why does it matter, especially in states where such valuations are not a requirement?  
- Recommendations for providers: From routine exemption applications to litigating appeals

**H. Hot Topics in Hospital Affiliation Transactions**  
**John R. Holdenried**  
**Travis F. Jackson**  
- Trends in affiliation transactions involving tax-exempt organizations, including health system mergers and acquisitions, management arrangements, for-profit conversions, distressed deals, and affiliations with municipality or county hospitals  
- Board fiduciary duties and fiduciary duty to the community arising from affiliation transactions  
- How Attorneys General exercise oversight of affiliation transactions  
- Evolving due diligence issues (Section 501(r), Stark/anti-kickback, ACO participation) in affiliation transactions

**4:00-5:15 pm**

**Extended Sessions**

**J. 990/990-T (Interactive Session)**  
(not repeated)  
**Robert W. Friz**  
**Tricia M. Johnson**  
**Cynthia M. Leon**  
- An interactive dialogue on recent interesting questions  
- Form 990–Schedules H, J and R, and other disclosures  
- Form 990-T–expense allocation, alternative investments, how to identify UBI revenue streams  
- Bring your questions for discussion, note cards will be provided!

**B. Who Knew Supporting Organizations Could Be So Complicated?** (repeat)

**C. Tax Treatment of Telemedicine Services** (repeat)

**5:15-6:15 pm**

**Networking and Diversity+Inclusion Reception, hosted by AHLA’s Diversity+Inclusion Council, sponsored by EY**  
Join AHLA for a Networking and Diversity+Inclusion Reception. Learn more about AHLA’s diversity and inclusion initiatives. Network with AHLA leaders and your fellow colleagues. This event is included in the program registration. Attendees, faculty, and registered spouses and guests welcome.

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**Friday, October 20, 2017**

**7:30 am-3:15 pm**

**Registration and Information**

**7:30-8:30 am**

**Continental Breakfast, sponsored by EY**  
This event is included in the program registration. Attendees, faculty, and registered spouses and guests welcome.

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**8:15-9:15 am**

**Legal Ethics: Reporting Illegal Acts to Boards–Attorneys and Auditors Ethical Duties**  
**James G. Sheehan**  
- The ethical duties under RPC and issues for attorneys in identifying and reporting violations of a legal obligation by the entity or a person to the board of the entity  
- The AICPA professional audit standards for considering fraud and communicating illegal conduct and control issues to the board  
- Changing expectations of regulators and standards-setters for professionals with knowledge of illegal conduct in nonprofit health entities  
- The differing obligations of subordinate and supervisory professionals

**9:15-10:15 am**

**When Good Deals Go Bad–How to Prevent, Repeal, or Replace an EBT**  
**Gerald M. Griffith**  
**Kimberly Nohilly**  
- How to identify problematic transactions–good deals gone bad and bad deals inherited from legacy organizations  
- Elements of an effective corrective action and education plan, including repayment and practical suggestions and tools for process improvement  
- Difficult conversations–talking to management, physicians and other disqualified persons about excess benefit  
- The disclosure decision–from Form 990 reporting obligations, to filing Form 4720, to seeking a walk-in closing agreement

**10:30-11:30 am**

**K. How Employment Taxes Affect Your Organization: An Update**  
**Janine Cook**  
**Elizabeth M. Mills**  
- Recap of the basics  
- Voluntary Classification Settlement Program  
- Employment tax tips for multi-entity systems
Cancellations/Substitutions
Cancellations must be received in writing no later than October 6, 2017. Refunds will not be issued for cancellations received after this date. Registration fees, less a $125 administrative fee, will be refunded approximately 3-4 weeks following the program. If you wish to send a substitute or need more information regarding refund, complaint and program cancellation policies, please call (202) 833-1100, prompt #5. Please note that registration fees are based on the AHLA membership status of the individual who actually attends the program.

Special Needs
If you have needs requiring special assistance or accommodations, including special dietary needs, or have questions about accessibility issues at the program, contact our special needs coordinator, Valerie Eshleman at (202) 833-0784 or veshleman@healthlawyers.org.

Spouse/Guest Fee
For an additional $30 spouses and adult guests can register to attend the reception on Wednesday and Thursday evenings and the breakfasts on Thursday and Friday mornings. Please sign up on the registration form. (Children are welcome to attend these events at no additional charge.)

Travel
Association Travel Concepts (ATC) has negotiated discounts with United, Delta, Hertz, and Enterprise Rental Car to bring you special airfares and car rental rates lower than those available to the public. Discounts apply for travel for AHLA 2017 meetings, discounts available 3 days pre/post meeting start/end dates. Restrictions and a service fee may apply. ATC will also search for the lowest available fare on any airline.

CONCURRENT SESSIONS

1:00-2:00 pm
M. Going Global—Survey of International Tax Considerations (not repeated)
Matthew Berman
- General principles of international taxation
- Creation and consequences of a Permanent Establishment
- Considerations of a foreign corporate subsidiary
- International tax reporting
- Select individual international tax considerations

10:30-11:45 am
L. Funding Innovation for Health Care Organizations
Kendi E. Ozmon
Thomas C. Schroeder
In an era of declining government funding for science, health care organizations are increasingly seeking other ways to fund innovation activities.
- How much leeway a tax-exempt health care organization has to engage in innovation activities without placing its tax-exempt status at risk.
- Different approaches to funding innovation, including incubators, investment funds, and venture philanthropy
- Tax considerations organizations need to keep in mind as they consider these alternatives

11:45 am-12:45 pm
Extended Session
A. The New Partnership Tax Audit Regime Effective 2018: Update on the Surprising IRS Views With or Without Regulations (repeat)

F. Executive Compensation: Getting it Right (repeat)

H. Hot Topics in Hospital Affiliation Transactions (repeat)

K. How Employment Taxes Affect Your Organization: An Update (repeat)

L. Funding Innovation for Health Care Organizations (repeat)

Adjournment
## Program Schedule

### Wednesday, October 18, 2017

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<td>1:30-2:30 pm</td>
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<td>G. Taxation of Nonprofit Health Care Property: The Value of a (Tax-Free) Dollar&lt;br&gt;Redundancy: Content not repeated&lt;br&gt;Swider Van Santen</td>
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<td><strong>Extended Sessions</strong>&lt;br&gt;J. 990/990-T (Interactive Session)&lt;br&gt;(not repeated)&lt;br&gt;Friz Johnson Leon</td>
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   **When Good Deals Go Bad—How to Prevent, Repeal, or Replace an EBT**  
   G. Griffith, Nohilly |
| 10:30-11:30 am | **10:30-11:45 am Extended Session**  
   K. How Employment Taxes Affect Your Organization: An Update  
   Cook, Mills  
   L. Funding Innovation for Health Care Organizations  
   Ozmon, Schroeder  
   A. The New Partnership Tax Audit Regime Effective 2018: Update on the Surprising IRS Views With or Without Regulations (repeat)  
   L. Griffith, Katz |
| 11:45 am-12:45 pm | Lunch on your own  |
| 1:00-2:00 pm | **M. Going Global—Survey of International Tax Considerations**  
   (not repeated)  
   Berman  
   **E. Joint Ventures—The Practical Applications**  
   (repeat)  
   Dotzenrod, Sullivan  
   **F. Executive Compensation: Getting it Right**  
   (repeat)  
   DeLong, Hyatt |
| 2:15-3:15 pm | **H. Hot Topics in Hospital Affiliation Transactions**  
   (repeat)  
   Holdenried, Jackson  
   **K. How Employment Taxes Affect Your Organization: An Update**  
   (repeat)  
   Cook, Mills  
   **L. Funding Innovation for Health Care Organizations**  
   (repeat)  
   Ozmon, Schroeder |
Faculty

Planning Committee

Linda Sauser Moroney, Program Chair
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Chicago, IL

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Executive Director
Ernst & Young LLP
Washington, DC

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Philadelphia, PA

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Vice President, Legal Transactions / Tax
Catholic Health Initiatives
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San Antonio, TX

Amy W. DeLong
PYA
Knoxville, TN

Constance Fore Dotzenrod
Constance F. Dotzenrod LLC
Atlanta, GA

Michael J. Engle
BKD LLP
Kansas City, MO

Live Tweet the Program
Using #AHLA17

Will you be at the Tax Issues for Health Care Organizations program? We encourage you to live tweet and include hashtag #AHLA17 so that attendees can learn from more than one session at once, and so that members unable to attend still feel plugged in.
Gerald M. Griffith  
Jones Day  
Chicago, IL

J. Leigh Griffith  
Waller Lansden Dortch & Davis LLP  
Nashville, TN

John R. Holdenried  
Baird Holm LLP  
Omaha, NE

Thomas K. Hyatt  
Dentons US LLP  
Washington, DC

Travis F. Jackson  
King & Spalding  
Los Angeles, CA

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Executive Director, Exempt Organization Tax Services  
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Perkins Cole LLP  
Chicago, IL

James G. Sheehan  
Chief, Charities Bureau  
NY Attorney General’s Office  
New York, NY

T. J. Sullivan  
Drinker Biddle & Reath LLP  
Washington, DC

Joel D. Swider  
Hall Render Killian Heath & Lyman PC  
Indianapolis, IN

Vicky Tsilas  
Branch Chief  
IRS Office of Chief Counsel  
Washington, DC

John W. VanSanten  
Stout Rissius Ross  
Chicago, IL

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ML Strategies  
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Director, Taxation and Bond Compliance Officer  
CareGroup Healthcare System  
Boston, MA