

Professional Resume of Eve Rose Borenstein (1/1/2017)

EDUCATION

J.D., University of Minnesota Law School, *cum laude*, May 1985

B.A., University of Rhode Island, Highest Distinction, December 1981

Undergraduate career – Brown University, 1973-74; and University of Rhode Island, 1979-81

PROFESSIONAL PRACTICE

BAM Law Office LLC (through 2016, Borenstein and McVeigh Law Office LLC), January 2004 - present

Tax Exempt Law Office of Eve Rose Borenstein, LLC, 1988 - 2003

In both of these firms, Eve's practice has been exclusively dedicated to the federal tax and 'regulatory compliance' needs of tax-exempt and/or nonprofit corporations

Ernst & Whinney, Minneapolis, Minnesota 1985 - 1988

- o Tax Senior & Associate Tax Staff

PROFESSIONAL COMMITTEE SERVICE

American Bar Association Committee on Exempt Organizations, Section of Taxation

- Co-chair, Small Organizations Subcommittee, inception (2000) - present
- Contributing Member, Political & Lobbying Activities & Organizations Subcommittee, 1993 - present
- Co-chair, Form 990 Revision Taskforce, 2005 - 2009
- Co-chair, Revising IRS Form 1023 Subcommittee, inception (2002) - conclusion (2004)
- Contributor, Response (July 2004) to United States Senate Committee on Tax June 22, 2004 Hearings/Staff's "White Paper" on Charitable Organizations
- Liaison to American Institute of Certified Public Accountants' Exempt Organization Technical Resource Panel, 2002 - present

American Bar Association Committee on Pro Bono, Section of Taxation

- Chair, Assistance to Charitable Organizations Subcommittee, 2005-2006, 2008-2009
- Contributing Member, 2002 - 2011

Panel on the Nonprofit Sector (convened by Independent Sector)

- Member, Legal Framework WorkGroup, inception (December 2004) thru WorkGroup sunset 2007

American Institute of Certified Public Accountants' Exempt Organization Technical Resource Panel

- Guest Participant as Liaison from ABA Committee on Exempt Organizations (above), 2002 - present
- Appointed Member, 990 Redesign Comments Panel, June - September, 2007
- Appointed Member, Task Force on the Exempt Organization Determination Letter Process, June 2002

PUBLICATIONS and TESTIMONY

Eve R. Borenstein, Invited Testimony Before the Subcommittee on Oversight - House Ways and Means Committee of the U.S. Congress, July 25, 2012. Oral testimony and written submission available from Ms. Borenstein upon request.

Form 990, Exempt Organizations Annual Information Return (Chapter), Minnesota Nonprofit Deskbook (1st Edition, 2011; 2nd Edition; 2013, 3rd Edition, 2015).

Eve Borenstein, The Reinstatement of 'Automatically Revoked' Organizations, 25 Taxation of Exempts (WG&L) 6, 23 (May/June 2014).

Eve R. Borenstein, Potholes to Avoid in Road-Tripping With 501(c)(3) Organizations, The Practical Tax Lawyer, Volume 21, Number 2 (Winter 2007). [A fall 2008 update accompanying the publication was added to reflect 2008 statutory changes to the public support test; with that update, the entire piece remains current.]

Ellen W. McVeigh & Eve R. Borenstein, The Changing Accountability Climate and Resulting Demands for Improved "Fiduciary Capacity" Affecting the World of Public Charities, 31 Wm. Mitchell L. Rev. 119 (2004).

AUTHORSHIP of PROFESSIONAL EDUCATION COURSES (and INSTRUCTOR)

Form 990: Mastering Its Unique Characteristics (8 CPE course, available from AICPA, the author, and through State CPA Societies, May 2016 forward)

Form 990: Exploring the Form's Complex Schedules (8 CPE course, available from AICPA, the author, and through State CPA Societies, May 2016 forward)

Planning for Unrelated Business Income Tax and Audits (4 or 8 CPE versions, available from the author and through State CPA Societies, 2015 forward)

Form 990: A Comprehensive Approach to Preparation (8 CPE course offered May 2013 – April 2016 available from AICPA and through State CPA Societies) and *Form 990: Advanced Schedules* (8 CPE Course, available through CPA Societies and privately, 2010 – forward). [Note: these courses have been replaced, as of May 2016, by the two "Form 990" courses that head this list]

Multiple other 8 CPE Course offerings 1998 – 2012 authored and instructed for 15 State CPA Societies: *Redesigned Form 990 (offered 2009 – 2012)*, *Planning Primer for Form 990 (1998-2008)*; and *Qualifying and Maintaining §501(c) Exempt Organizations (1998-2008)*

CPE Course offerings 1991-1997 on exempt organizations mandates for 20 State CPA Societies

PRESENTATIONS/WORKSHOPS PAST 10 YEARS

- "Form 990: Ask the Experts (Webcast)" (with Jane Searing), AICPA, December 2016.
- Moderator of IRS Exempt Organizations Acting Division Director's Presentation, "Update from the IRS;" and co-presenter with Lou Mezzina, "Good Governance for the Board/Audit Committee," AICPA Annual Governmental & Not-For-Profit Training Program, October 2016.

- “Form 990 – Can’t Live With/Without It” and “The Five Most Common 990 Schedules,” Connecticut Society of CPAs’ Not-for-Profit Organizations Conference, June 2016.
- “Form 990 Deep Dive & Pitfalls to Avoid” (with Jane Searing), AICPA National Not-for-Profit Conference, June 2016.
- AICPA Not-for-Profit and Tax Sections’ Webcast on *Emerging Not-for-Profit Issues*, June 2016.
- “Impact of the Governance Part of Form 990” (with Ron Schultz), ABA Tax Section Exempt Organizations Committee Meeting, May 2016.
- “Exempt Organizations Federal Tax/Reporting Developments Affecting Private Foundations” and “Public Policy Advocacy and Private Foundations,” AICPA Private Foundations Summit, May 2016.
- “Top 10 Mistakes on IRS Form 990” Panel Presentation (with Stephen Clarke and Laura Parello), Georgetown Law Continuing Legal Education, Representing & Managing Tax-Exempt Organizations, April 2016.
- “Tax Exempt Organizations Update: Key Changes in 2015-2016,” Kentucky Society of CPAs Not-for-Profit Conference, April 2016.
- “Exempt Organizations Federal Tax/Reporting Developments,” Minnesota State Bar Association Continuing Legal Education Course, Nonprofit Law Conference, April 2016.
- “Advanced Fundraising: Unlocking Alternative Sources for Public Charities” (with Jane Searing), Exempt Organizations Conference, NYSSCPA/FAE, New York, NY, December 2015.
- “Form 990 Year in Review (Webcast)” (with Jane Searing), AICPA, December 2015.
- “Everything Fun (& Key NEEDS-to-Know) on Both Form 990 and UBIT,” Louisiana Society of CPAs 2015 Tax Conference, December 2015; and “Everything You Want to Know About the IRS and Nonprofit Tax,” LA Society of CPAs 2015 Nonprofit Conference, July 2015.
- “Everything You Want to Know About the IRS and Nonprofit Tax,” MNCPA Not-for-Profit Conference, October 2015.
- “Form 990 Deep Dive & Pitfalls to Avoid” (with Jane Searing), AICPA National Not-for-Profit Conference, June 2015.
- “Foreign Transactions: Beyond the Basics,” North Carolina Association of CPAs Not-for-Profit Conference, May 2015.
- Keynote – Kentucky Society of CPAs Not-for-Profit Conference, April 2015.
- “Exempt Organizations Federal Tax/Reporting Developments,” Minnesota State Bar Association Continuing Legal Education Course, Nonprofit Law Conference, March 2015.
- “Advanced Form 990 Issues (with a Focus on UBIT),” Society of Louisiana CPAs 2014 Not-for-Profit Workshop, July 2014.
- “Beyond the Form 990 ‘Basics,’” AICPA National Not-for-Profit Conference, June 2014 and June 2013.
- “Ask the Tax Experts (Panel Member),” AICPA National Not-for-Profit Conference, June 2014.
- “Federal Tax/IRS Update,” Minnesota State Bar Association Continuing Legal Education Course, Nonprofit Law Conference, March 2014.
- “Small Charities – Problems and Solutions,” Panel Moderator, ABA Tax Section Exempt Organizations Committee Meeting, January 2014.
- “Exempt Organizations: A Year in Review,” Exempt Organizations Conference, NYSSCPA/FAE, New York, NY, December 2013.
- “Jeopardizing Exemption? Problems with Private Benefit,” and “Ask the Experts Panel,” Minnesota State Bar Association Continuing Legal Education Course, Nonprofit Law Conference, March 2013.
- “Non-exempt Nonprofits: Not An Oxymoron” Panel, ABA Tax Section Exempt Organizations Committee Meeting, January 2013.
- “Form 990: Ask the Experts” (with Jane Searing and Candice Meth) AICPA Webcast, December 2012.
- “Federal EO Tax Law Year in Review,” Exempt Organizations Conference, NYSSCPA/FAE, New York, NY, December 2012.

- “From the EZ to the Not-so-Easy: Not-for-Profit Compliance Changes and Challenges,” Minnesota Society of CPAs Annual Tax Conference, November, 2012.
- “IRS Hot Topics” and “Taxing the Tax Exempt,” Minnesota Society of CPAs 32nd Annual Not-for-Profit Conference, October, 2012.
- “Advanced Tax Law Update,” AICPA National Not-for-Profit Conference, June 2012.
- “Current (Federal Exempt Organizations) Tax Developments,” Chicago-Kent Conference on Not-For-Profit Organizations, June 2012.
- “Form 990: Ask the Experts,” (with Julie Floch and Jane Searing) AICPA Webcast, December 2011.
- “990 Developments” (with Stephen Clarke and Jane Searing), Western Conference on Tax Exempt Organizations, Co-sponsored by Loyola Law School & IRS, November 2011.
- “Exempt Organizations: A Year in Review,” 2011 New York State Society of CPAs Exempt Organization Conference, New York, NY, November 2011.
- “Lobbying and Public Policy Advocacy: Mapping the Regulatory Terrain,” and “Form 990 Update: A Common Sense Approach,” Minnesota Society of CPAs 31st Annual Not-for-Profit Conference, October 2011.
- “Automatic Revocation of Tax-Exempt Status,” (with IRS presenters Matthew Giuliano and Sharon Light), National Council of Nonprofits Webinar, August 2011. [Copy available from the author]
- “Federal Tax Update,” Chicago-Kent Conference on Not-For-Profit Organizations, June 2011.
- “Private Foundation Do’s and Don’ts,” “Public Support Test Basics,” “Form 990 Hotspots,” North Carolina Association of CPAs, Annual Not-for-Profit Accounting Conference, May 2011.
- “990’s Matter: How to Prepare for Your Organization’s First Filing,” and “990’s Matter: Improving Your Filing (for Large Organizations),” Nonprofit Assistance Fund, April 2011.
- Minnesota State Bar Association Continuing Legal Education Course, Nonprofit Law Conference: “Federal Tax Update,” March 2011.
- “Exempt Organizations: What’s the Skinny?,” “Related and Affiliated Organizations - Tax Planning and Compliance,” Massachusetts Society of CPAs Annual Nonprofit Conference, January 2011.
- “Form 990 Update” (with Jane Searing), AICPA Webcast, December 2010.
- “Exempt Organizations: A Year in Review,” 2010 New York State Society of CPAs Exempt Organization Conference, New York, NY, December 2010.
- “Form 990 Case Studies,” 2010 New York State Society of CPAs Exempt Organization Conference, New York, NY, December 2010.
- “IRS and Federal Tax Update” and “Form 990: What the Watchdogs Are Looking For,” Washington Society of CPAs Not-for-Profit Conference, Seattle, November 2010.
- “Making Peace with the New 990,” *Philanthropy Journal* Webinar, November 2010.
- “990 Redux (Filing Season II),” Annual Not-for-Profit Conference Arizona Society of CPAs and Annual Tax Conference North Dakota Society of CPA, both September 2010.
- “Federal Tax Update: A Year (or More) in Review,” AICPA National Not-for-Profit Conference, June 2010.
- “Affiliated Organizations: Form 990 Unique Mandates” portion of panel presentation: “Affiliated Organizations: Avoiding Traps for the Unwary,” ABA Tax Section Exempt Organizations Committee Meeting, Washington, DC, May 2010.
- Minnesota State Bar Association Continuing Legal Education Course, Understanding and Advising Nonprofit Organizations: “Federal Tax Update: A Year (or More) in Review,” and “Form 990 Legal Snapshot,” March 2010.
- “Federal Oversight of Exempt Organizations,” 2009 New York State Society of CPAs Exempt Organization Conference, New York, NY, December 2009.
- “Annual Tax Update,” AICPA Not-for-Profit Financial Executives Forum, Anaheim, CA, November 2009.
- “Helping Charities with *Pro Bono* (Without Doing Harm),” ABA *Pro Bono Week* National CLE, October 2009.
- “990 Lessons Learned to Date,” Annual Not-for-Profit Conferences: Arizona Society of CPAs (September 2009), Minnesota Society of CPAs (October 2009), Missouri Society of CPAs (October 2009).

- “Unrelated Business Income Tax Planning,” Missouri Society of CPAs, October 2009.
- “What Every Tax Lawyer Should Know About Revised Form 990 (with IRS),” ABA Tax Section, Washington, DC, May 2009.
- “The Due Date is Near! Common but Unexpected Problems in the New 990 (with IRS),” ABA Tax Section Exempt Organizations Committee Meeting (panel presentation), Washington, DC, May 2009.
- “Anticipating 2008 Form 990 Preparation,” AICPA Practitioners Symposium, Las Vegas, NV, May 2009.
- “Form 990: Core Form” and “Form 990: Schedules,” Panel Presentations (with IRS), Georgetown University Law Center’s Representing & Managing Tax-Exempt Organizations 2009, April 2009.
- “Preparation Issues – the New Form 990 (with IRS),” TE/GE Councils’ Annual Meeting, February 2009.
- “990’s for Real People,” Alliance for Justice, Washington, DC, February 2009.
- “990 Q & A,” Non-Profit Finance Group, Minneapolis, MN, October 2008.
- “Collaborations Gone Wild: Trouble points in Partnerships, Joint Ventures, Coalitions, and Collaborative “Agreements” (with Ellen McVeigh),” Minnesota Council of Nonprofits Annual Conference, October 2008.
- “The New 990 is Coming!,” 18th Annual Minnesota Society of CPAs Audits of Lawful Gambling Conference, Brooklyn Center, MN, September 2008.
- “990 Update” and “990 Q & A,” Arizona Society of CPAs 13th Annual Not-for-Profit Conference, Phoenix, AZ, September 2008.
- “Overview of the New Form 990,” Panel Presentation; “Ask the Experts 990,” Panel Presentation; and “Tax Update: A Practitioner’s View,” AICPA National Not-for-Profit Conference, June 2008.
- “Revised Form 990: Core Form” and “Revised Form 990: Schedules,” Panel Presentations (with IRS), Georgetown University Law Center’s Representing & Managing Tax-Exempt Organizations 2008, April 2008.
- Minnesota State Bar Association Continuing Legal Education Course, Understanding and Advising Nonprofit Organizations: “Federal Oversight of Nonprofit Corporations,” March 2008.
- “Revised Form 990, the Outlook (with IRS),” TE/GE Councils’ Annual Meeting, February 2008.
- “Update on NPO Issues” and “Form 990 Revision Project Panel Discussion,” 2007 New York State Society of CPAs Exempt Organization Conference, New York, NY, December 2007.
- “IRS Update,” 27th Annual Minnesota Society of CPAs Not-for-Profit Conference, Brooklyn Center, MN, October 2007.
- “Form 990 Made Understandable, Accurate, and Complete,” Community Foundation of Herkimer and Oneida Counties/Utica College, Utica, NY, October 2007.
- “Form 990 Update,” 17th Annual Minnesota Society of CPAs Audits of Lawful Gambling Conference, Brooklyn Center, MN, September 2007.
- “Form 990 Must-Do’s: The More Things Change the More They Stay the Same,” Council on Foundations, 2007 Fall Conference for Community Foundations, September 2007.
- “Legal Issues Facing Nonprofit Directors and Board Members,” Minnesota Council of Nonprofits and the Blandin Foundation, Duluth and Grand Rapids, MN, September 2007.
- “Annual Exempt Organization Tax Update,” 2007 AICPA National Not-for-Profit Conference, June 2007.
- “990 Advanced” and “UBIT for Nonprofit Organizations,” North Carolina Association of CPAs and North Carolina Center for Nonprofits, 2007 Not-for-Profit Accounting Conference, May 2007.
- Minnesota State Bar Association Continuing Legal Education Course, Understanding and Advising Nonprofit Organizations: “Federal Oversight of Nonprofit Corporations,” March 2007.
- Univ. of St. Thomas Center for Nonprofit Management, “Unrelated Business Income Tax,” February 2007.
- “IRS ‘E3’” 52nd Annual Massachusetts Society of CPAs Tax Conference, January 2007.
- “Not-for-Profit Exempt Organizations Update: Key Changes in 2006,” Massachusetts Society of CPAs’ Annual Not-for-Profit Conference, January 2007.
- “Form 990 Made Simple and Fun!” Minnesota Council of Nonprofits, St. Paul, MN, April and October 2006.
- “IRS Form 990: Ensuring Compliance, Accountability and Transparency,” Council on Foundations, 2006 Fall Conference for Community Foundations, September, 2006.