

# perspectives

November 2012

A publication from  
Benesch Friedlander  
Coplan & Aronoff LLP

MY BENESCH MY TEAM

Trends and topics in not-for-profit management

## Not-for-Profit Spotlight



Jewish Federation  
OF CLEVELAND

**I am** a part of history.  
It's happening **now.**



One day, I will look back  
on this moment and say

**I changed  
someone's life,**



The world  
is a better  
place  
because of



**ME + YOU = US**

my community,  
the world.

**Together,**  
we do  
extraordinary  
things.

2013 Campaign for Jewish Needs

For over a century, the Jewish Federation of Cleveland has been raising funds and creating innovative and effective programs to address social, health and educational issues in Cleveland, in Israel and worldwide.

### Money Well Spent

More than 91 cents of every dollar donated to the Federation funds vital programs and services. Working with local, national and international partners, the Federation addresses the diverse needs of the Jewish community worldwide. The Federation also distributes funds where they are most needed to care for the vulnerable and to strengthen Jewish identity.

### In Times of Crisis

This November was particularly difficult for the Federation's friends and family in Israel, as communities were under a barrage of continuous rocket fire from Gaza. The Federation's ability to mobilize at a time of crisis—locally, nationally and internationally—is largely due to the community support it receives through the annual Campaign for Jewish Needs.

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## Corporate Giving

By Jessica N. Angney



Jessica N. Angney

With the end of the year looming, businesses should revisit their charitable giving plans. Businesses have a variety of methods available to carry out their charitable giving initiatives, whether by direct giving or the use of a "corporate private foundation" or donor-advised fund. In each case, a business must be aware of the applicable rules and regulations to ensure proper compliance in order to maximize its charitable giving.

### Direct Giving

If your business donates directly to charities, remember to comply with the tax rules and procedures to ensure deductibility. First, investigate the donee organization. Charitable contributions that are deductible for Federal income tax purposes may only be made to qualified charitable organizations. Before making a donation to an organization, a business should ensure the organization is eligible to receive a tax-deductible donation. Verification of a charitable organization's tax-exempt status can be done on the Internal Revenue Service (IRS) website by searching Publication 78 or by using the IRS Select Check tool. Second, the Internal Revenue Code has specific rules regarding the substantiation of contributions. Be sure that you receive a written substantiation of any charitable gift valued at \$250 or more at any time during the year. Third, keep in mind deduction limitations. Allowable deductions are limited based on the type of contribution made. For example, with respect to non-cash contributions, generally the charitable deduction of ordinary income-type property, such as inventory, is limited to the fair market value of the property reduced by the amount of ordinary income that would have resulted if the donor sold the property at fair market value. Further, deductions are limited based on a donor's income. A C-corporation may only deduct charitable contributions up to 10 percent of the corporation's taxable income each year. With respect to flow-through entities such as S-corporations, partnerships and limited liability companies, charitable contribution deductions flow through to the owners, who, if individuals, are then subject to any applicable individual deduction limitations (generally limited to 50 percent of an individual's adjusted gross income or 30 percent if certain property is donated or donations are made to certain types of organizations). Any excess may generally be carried over for up to five years.

### Corporate-Sponsored Private Foundation

For those businesses that desire to implement a long-term strategic charitable-giving initiative, a corporate-funded private foundation may be an excellent alternative to direct giving. A corporate private foundation is a separate charitable entity that is funded by the corporation. The foundation, in turn, undertakes and oversees the charitable programs of the corporation. Benefits to using a corporate private foundation include: centralizing accountability for the corporation's charitable giving, maximizing charitable contributions, increasing visibility, providing a buffer for management from internal and external requests for charitable contributions, and enabling the corporation to maintain a more consistent level of charitable giving. However, complex tax rules and regulations govern private foundations, and thus a business should consult with a tax advisor regarding the formation and use of a corporate-sponsored private foundation.

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### Not-for-Profit Spotlight: Jewish Federation of Cleveland

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#### The Annual Campaign

Gifts to the Federation's 2013 Campaign, which runs now through December 13, are used to positively change lives in Cleveland, Israel and more than 70 countries around the world. A strong annual Campaign maintains a strong Cleveland Jewish community, helps those hurt by the economy and world events, and depends upon community-wide participation. Together, we do extraordinary things.

To learn more about the Jewish Federation of Cleveland, please visit [www.jewishcleveland.org](http://www.jewishcleveland.org) or call 216.593.2841.

### Corporate Giving

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#### Donor-Advised Funds

Businesses often desire some degree of influence over how their charitable contribution dollars are used, but are not interested in forming a corporate-sponsored private foundation. In this situation, a donor-advised fund should be considered. This involves a business making a contribution to a specific fund held by a public charity, most often a community foundation. The business advises or recommends disbursements in the form of charitable grants from the donor-advised fund. However, the donor-advised fund is legally owned by the public charity, and thus the business may still take a deduction with respect to contributions to the fund. Certain rules and regulations apply to donor-advised funds, so businesses should consult a tax advisor to maximize the benefits of using a donor-advised fund.

#### Disaster Relief Programs

With respect to disasters like Hurricane Sandy, the IRS issues guidance regarding special charitable giving programs to aid those in the disaster areas. Such programs include leave-donation programs and qualified disaster relief payment programs, among others. Businesses with employees or offices in such areas may want to determine if it can take advantage of any such program. Guidance regarding such programs can be obtained from a tax advisor, and information can also be found on the IRS website, [www.irs.gov](http://www.irs.gov).

For more information, please contact **Jessica Angney** at [jangney@beneschlaw.com](mailto:jangney@beneschlaw.com) or 216.363.4620.

## IRS Publishes Charitable Giving Revenue Rulings for 2013

Each year, the IRS publishes multiple changes in various tax brackets and amounts that are increased to reflect the rate of inflation. In *Rev. Proc. 2012-41*; *2012-45 IRB 1* (18 Oct 2012), the IRS released the inflation-adjusted items for 2013.

There were moderate changes to many items, a full list of which is available on the IRS website at [www.irs.gov](http://www.irs.gov). The following includes the tax adjustments related to charitable giving:

- A low-cost item is defined as one that has a value of \$10.20 or less. It should include the logo, colors or other identification of the charitable organization.
- Donors who make gifts in excess of \$51 may receive a low-cost item and still qualify for a full deduction.
- A charity may give an insubstantial benefit to a donor provided that the benefit does not exceed 2% of the value of the gift or a maximum of \$102.

## How to Recruit a More Diverse Board

Finding ethnic and racial minorities to serve on boards can be a challenge for many not-for-profits. Check out [this recent discussion published by The Chronicle of Philanthropy](#) to learn how your group can build ties with local multicultural leaders and identify potential trustees. The transcript of this discussion between guests Mike Curtin, chief executive officer of D.C. Central Kitchen, and Mando Rayo, a vice president at the communications firm Cultural Strategies, covers ways leaders can encourage board members to make diversity a priority.

# Is the Corporate Veil A Strong Shield Against Liability for Ohio Not-for-Profits? A Look at Factors Courts Consider When Piercing to Reach the Assets of an Affiliate

By Sean Cooke and Jayne E. Juvan



Sean Cooke



Jayne E. Juvan

## I. Veil Piercing for Affiliated Not-for-Profits: Assessing Liability Exposure

An executive in the business community is serving on a board of trustees of a not-for-profit organization that operates health care facilities. A sister organization, separately incorporated in the State of Ohio, is a not-for-profit organization that is a foundation with a primary focus on fund-raising. The trustee is concerned about liability exposure and poses the following question to the board: If a material liability arises at one of the health care facilities and the not-for-profit organization that owns these facilities is undercapitalized, how likely is it that a court will pierce the corporate veil to reach the assets of the foundation when a plaintiff brings suit?

In Ohio, it is possible that a court will pierce the corporate veil to reach the assets of the foundation, though a plaintiff bringing such an action has a heavy burden to bear in proving piercing is warranted. Ohio law permits a court to exercise its equitable powers to disregard the limited liability provided by the corporate form when the wrongful acts of one who controls the corporation make limited liability inequitable. However, Ohio courts have developed a rigorous standard of review and require proof that the entity whose corporate form is to be disregarded is dominated and controlled by another who exercised the control to perpetuate a fraud, illegality or similarly unlawful act, causing injury or unjust loss to the plaintiff. This article describes the elements to pierce the corporate veil as articulated by Ohio courts.

## II. The *Belvedere* Test

Ohio law recognizes that corporations are distinct legal entities,<sup>1</sup> but Ohio courts may also exercise their equitable powers to disregard the corporate form in certain circumstances.<sup>2</sup> However, before diverging from the general rule of corporate

limited liability, Ohio courts require the plaintiff to prove the following three elements, often referred to as the “*Belvedere* test”:<sup>3</sup>

1. Control over the corporation by those to be held liable was so complete that the corporation has no separate mind, will or existence of its own;
2. Control over the corporation by those to be held liable was exercised in such a manner as to commit fraud, illegal act or other similar unlawful act against the plaintiff; and
3. Injury or unjust loss resulted to the plaintiff from such control and wrong.<sup>4</sup>

These factors are discussed below.

### A. Does the Corporation Have Its Own Separate Mind, Will or Existence?

In assessing the utility of maintaining the general rule of limited liability for a corporate entity, courts applying Ohio law seek to determine whether the entity is truly independent and self-determinant or if, alternatively, the entity is subject to the domination and control of another.<sup>5</sup> A corporation subject to such “domination and control” is treated as the “alter-ego” of the one who is exercising the control.<sup>6</sup> Case law has developed a long list of factors relevant to determining whether a corporate entity is subject to domination and control. Courts have neither deemed any one factor necessary to pierce the corporate veil,<sup>7</sup> nor have common law developments produced an exhaustive list of relevant factors. Instead, as an equitable remedy, courts remain free to exercise judgment on the facts of each case.<sup>8</sup>

Various courts have analyzed the following factors in determining whether a corporate entity is subject to the domination and control of another such that the entity does not have its own separate mind, will or existence:<sup>9</sup>

1. Is the capitalization of the entity grossly inadequate?
2. Has the entity failed to observe corporate formalities?
3. If the corporation is a debtor, was the corporation insolvent at the time the debt was incurred?
4. Have funds or other property of the corporation been diverted for use by another?

5. Is there an absence of corporate records?
6. Is the corporation a mere façade for the operations of another dominant party?
7. Would retention of the corporate fiction lead to inequitable results?

When the not-for-profit organization wholly owns a subsidiary, courts will also review the following factors:

1. Do the parent and subsidiary have identical officers and directors?
2. Do the parent and subsidiary hold corporate meetings on the same days and at the same place (even if the meetings are held separately)?
3. Does the parent own all of the subsidiary's equity?
4. Is all of the parent's income derived from the subsidiary?
5. Is the parent's sole business purpose to own the subsidiary?
6. Does the parent pay the salaries or expenses or losses of the subsidiary?
7. Is the subsidiary referred to in the papers of the parent corporation as a department or division of the parent?
8. Are accounts of the parent and the subsidiary commingled?
9. Did the parent and subsidiary publicly advertise their resources as shared?

A court's determination of the relevant weight of each of these factors depends on the facts of the case. In short, when a court finds evidence reflecting an entity's subservience such that the will or purpose of another controls the entity, the court may find sufficient reason to proceed with a veil-piercing analysis. Yet, a showing of “dominion and control,” without more, is insufficient reason to hold the controlling individual or entity liable for the controlled entity's acts.

Once a plaintiff establishes the defendant's dominion and control over a corporation, analysis proceeds to determine whether the defendant exercised that control to perpetuate a fraud, illegal act or similarly unlawful act against the plaintiff.

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## Is the Corporate Veil A Strong Shield Against Liability for Ohio Not-for-Profits? A Look at Factors Courts Consider When Piercing to Reach the Assets of an Affiliate

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### B. Did the Control Exercised Over the Corporation Perpetuate a Fraud, Illegal Act or Similarly Unlawful Act Against the Complaining Party?

After finding that a corporation did not have its own mind, will or existence, a court applying the *Belvedere* test next seeks to determine whether the individual or entity exerting control over the corporation did so to perpetuate a fraud, an illegal act or a similarly unlawful act.<sup>10</sup>

The Ohio Supreme Court's *Dombroski* decision resolved a district split over whether *Belvedere* supported veil-piercing for wrongful or unjust—but not fraudulent or illegal—acts. In *Dombroski*, the Ohio Supreme Court held that a mere wrongful or unjust act, such as a breach of contract or the tort of insurer bad faith, does not rise to the “egregious” level required to pierce the corporate veil.<sup>11</sup> Rather, piercing the corporate veil requires fraud, an illegal act or acts “as objectionable as fraud or illegality.”<sup>12</sup> This interpretation modifies the wording in *Belvedere* to provide courts the flexibility to extend liability to those who “seriously misuse the corporate form.”<sup>13</sup> Yet the *Dombroski* ruling is not so expansive as to subject “virtually every close corporation [to piercing] when sued, as nearly every lawsuit sets forth a form of unjust or inequitable action.”<sup>14</sup> Characterizing this expansion of *Belvedere* as “limited,” the *Dombroski* Court cautioned that courts should apply the new wording “cautiously toward the goal of piercing the corporate veil only in instances of extreme . . . misconduct.”<sup>15</sup> Piercing the corporate veil should remain a “rare exception.”<sup>16</sup>

*Dombroski* implies, then, that instances of unjust conduct previously held as sufficient to justify veil-piercing under a more liberal construction of *Belvedere* might no longer suffice. Thus, loans to parent or sister corporations, manipulation of corporate accounts, depletion of subsidiary profits by improper use of subsidiary funds and commingling of funds might not suffice, by themselves, to pierce the corporate veil under *Dombroski*. Even tortious conduct or dealing in bad faith now likely falls short of the

“egregious” level required for veil-piercing.<sup>17</sup> Complaints seeking to pierce the corporate veil that allege conduct that falls short of the *Dombroski* standard may be dismissed via the “suitable vehicle” of a Civ.R. 12(B)(6) motion.<sup>18</sup>

### C. Did Injury to the Plaintiff Result From the Control of the Corporation and the Fraudulent or Illegal Act?

In most cases in which a defendant's conduct satisfies the first two prongs of the *Belvedere* test, the defendant's fraudulent, illegal or other similarly unlawful acts will have a “direct bearing” on the plaintiff's injury.<sup>19</sup> In such cases the causal connection between the defendant's conduct and the plaintiff's injury is typically proven by demonstrating how, absent attachment of personal liability, the fraudulent, illegal or similarly unlawful act deprives the plaintiff of funds in recovery.

Yet, even when a defendant deprives a corporation of its individual identity in perpetuation of a fraud, illegal act or similarly unlawful act, a court will not attach liability to another unless the result “in terms of [the plaintiff's] circumstances” causes an “unjust or inequitable result . . . different than would have been the case if [the defendant] would have simply acted in a managerial capacity.”<sup>20</sup> Put more simply, the defendant's “abuse of the corporate structure [must have] resulted in a detriment” to the plaintiff.<sup>21</sup> In *Connolly v. Malkamaki*, therefore, an Ohio appellate court ruled the defendant's alleged breach of contract with plaintiff—even assuming defendant's other conduct satisfied the first two prongs of the *Belvedere* test—would not satisfy the *Belvedere* test's third prong, because the breach “appear[ed] to have been entirely unrelated to his conduct with respect to the two corporate entities at issue.”<sup>22</sup>

### III. Conclusion

Ohio law regards the corporate form as useful primarily because it creates a division between business concerns.<sup>23</sup> Accordingly, courts applying Ohio law will abandon that division for the purpose of attaching personal liability only in rare cases of “fraud or other exceptional circumstances.”<sup>24</sup> Though the Ohio Supreme Court chose to follow a narrow definition of the wrongful conduct that creates these “exceptional circumstances,” where fraudulent, illegal or other similarly unlawful acts directly result in an inequitable harm to another, courts will pierce the corporate veil.

For more information, please contact **Sean Cooke** at [scooke@beneschlaw.com](mailto:scooke@beneschlaw.com) or 614.223.9339 or **Jayne E. Juwan** at [jjuan@beneschlaw.com](mailto:jjuan@beneschlaw.com) or 216.363.4636.

<sup>1</sup> *RCO Internatl. Corp. v. Clevenger*, 180 Ohio App.3d 211, 213, 2008-Ohio-6823 (Ohio Ct. App. 10th Dist. 2008) (citing *Belvedere Condominium Unit Owners' Assn. v. R.E. Roark Cos. Inc.*, 67 Ohio St.3d 274, 287, 617 N.E.2d 1075 (1993)).

<sup>2</sup> See *Dombroski v. WellPoint, Inc.*, 119 Ohio St.3d 506, 2008-Ohio-4827, ¶ 17 (citing *State ex rel. Atty. Gen. v. Std. Oil Co.*, 49 Ohio St. 137, 177, 30 N.E. 279 (1892)); see also *Minno v. Pro-Fab, Inc.*, 121 Ohio St.3d 464, 466 (2009).

<sup>3</sup> *State ex rel. DeWine v. S & R Recycling, Inc.*, 2011-Ohio-3371, ¶ 29 961 N.E.2d 1153 (Ohio Ct. App. 7th Dist. 2011) (“the party seeking to have the corporate form disregarded bears the burden of proof”); accord *RCO Internatl. Corp.*, 2008-Ohio-6823 at ¶ 10. The Ohio Supreme Court based its *Belvedere* test on the test developed by the United States Court of Appeals for the Sixth Circuit in *Bucyrus-Erie Co. v. Gen. Prods. Corp.*, 643 F.2d 413, 418 (6th Cir. 1981). *Belvedere*, 67 Ohio St.3d at 288-289.

<sup>4</sup> *Dombroski*, 2008-Ohio-4827 at ¶ 18 (citing *Belvedere*, 67 Ohio St.3d 274, syllabus).

<sup>5</sup> *Belvedere*, 67 Ohio St.3d at 274 (citing *Bucyrus-Erie Co. v. Gen. Products Corp.*, 643 F.2d 413 (6th Cir. 1981)).

<sup>6</sup> See *Taylor Steel, Inc. v. Keeton*, 417 F.3d 598, ¶ 17 (6th Cir. 2005) (applying “Ohio's alter-ego doctrine”).

<sup>7</sup> See *Transition Healthcare Associates, Inc. v. Tri-State Health Investors, LLC*, 306 Fed.Appx. 273, 280-81 (S.D. Ohio 2009).

<sup>8</sup> *Id.*

<sup>9</sup> Recent cases that refer to these factors include *Taylor Steel Inc.*, 417 F.3d at ¶ 18 (citing *LeRoux's Billye Supper Club v. Ma*, 77 Ohio App.3d 417, 602 N.E.2d 685, 689 (Ohio Ct. App. 6th Dist. 1991); *U.S. v. Toler*, 666 F. Supp. 2d 872 (S.D. Ohio 2009) (applying Ohio law); *State ex rel. DeWine*, 2011-Ohio-3371 at ¶ 31.

<sup>10</sup> *Dombroski*, 119 Ohio St.3d 506, 2008-Ohio-4827 at ¶ 29.

<sup>11</sup> *Id.* at ¶¶ 27-30.

<sup>12</sup> *Id.* at ¶ 28.

<sup>13</sup> *Id.*

<sup>14</sup> *Id.* at ¶ 27.

<sup>15</sup> *Id.* at 29.

<sup>16</sup> *Id.* at ¶ 17 (quoting *Dole Food Co. v. Patrickson*, 538 U.S. 468, 475 (2003)).

<sup>17</sup> See *id.* at ¶ 30.

<sup>18</sup> *Id.*

<sup>19</sup> *Connolly v. Malkamaki*, 2002-Ohio-6933, ¶ 34 (Ohio Ct. App. 11th Dist. 2002).

<sup>20</sup> *Id.* at ¶ 32.

<sup>21</sup> *Id.* at ¶ 33.

<sup>22</sup> *Id.* at ¶ 31.

<sup>23</sup> *Dombroski*, 2008-Ohio-4827 at ¶ 16.

<sup>24</sup> *Id.* at 17.

## The Effect of the Economy on the Not-for-Profit Sector

An October 2012 survey published by *GuideStar* indicates that fund-raising at more than half of charities nationwide is faring poorly. The study, which surveyed 500 charities, found that 37 percent of charities in the U.S. raised less in the first three quarters of 2012 than they did during the first three quarters of 2011, and 28 percent received only as much as they had last year.

The percentage of charities reporting a decline was the second highest since the survey was started 11 years ago, surpassed only in 2009 when slightly more than 50 percent of charities reported a drop in donations. The share of charities reporting declines fell in both 2010 and 2011 before rising again this year.

*GuideStar's* complete survey can be found [here](#).

## IRS Warns Consumers of Possible Scams Relating to Hurricane Sandy Relief

Following major disasters, it's common for scam artists to impersonate charities to get money or private information from well-intentioned taxpayers. Such fraudulent schemes may involve contact by telephone, social media, email or in-person solicitations.

The IRS cautions both hurricane victims and people wishing to make disaster-related charitable donations to avoid scam artists by following these tips:

- To help disaster victims, donate to recognized charities.
- Be wary of charities with names that are similar to familiar or nationally known organizations. Some phony charities use names or websites that sound or look like those of respected, legitimate organizations. The IRS website at [irs.gov](http://irs.gov) has a search feature, Exempt Organizations Select Check, which allows people to find legitimate, qualified charities to which donations may be tax-deductible. Legitimate charities may also be found on the Federal Emergency Management Agency (FEMA) website at [fema.gov](http://fema.gov).
- Don't give out personal financial information—such as Social Security numbers or credit card and bank account numbers and passwords—to anyone who solicits a contribution from you. Scam artists may use this information to steal your identity and money.
- Don't give or send cash. For security and tax record purposes, contribute by check or credit card or another way that provides documentation of the gift.
- Call the IRS toll-free disaster assistance telephone number, 1-866-562-5227, if you are a hurricane victim with specific questions about tax relief or disaster-related tax issues.

Scam artists can use a variety of tactics. Some scammers operating bogus charities may contact people by telephone to solicit money or financial information. They may even directly contact disaster victims and claim to be working for or on behalf of the IRS to help the victims file casualty loss claims and get tax refunds. They may attempt to get personal financial information or Social Security numbers that can be used to steal the victims' identities or financial resources.

Bogus websites may solicit funds for disaster victims. Such fraudulent sites frequently mimic the sites of, or use names similar to, legitimate charities, or claim to be affiliated with legitimate charities, in order to persuade members of the public to send money or provide personal financial information that can be used to steal identities or financial resources. Additionally, scammers often send email that steers the recipient to bogus websites that sound as though they are affiliated with legitimate charitable causes.

## SAVE-THE-DATE

January 17, 2013

### Benesch and Howard Wershale's Not-for-Profit Seminar

This will be a full-day educational event providing practical tips, strategies and information to assist not-for-profit executives with leading a successful organization.

**Location:** Corporate College, 4400 Richmond Road, Warrensville Hts, OH

**Additional Information:** An invitation and further details are forthcoming. Questions may directed to Stephanie Smith at [smith@hwco.com](mailto:smith@hwco.com).

## Events

### Association of Fundraising Professionals Events

#### Cincinnati

##### Networking & Knowledge Breakfast: Insights into Corporate Giving

**Panelists:** Sharon Bateman, Vice President, Corporate Giving at Macy's, Inc.; Janet Ausdenmoore, Director of Corporate Affairs, The Kroger Co.; Jenny Powell, Chief Marketing Officer, U.S. Bank

Corporate giving plays an important role in the overall fund-raising program by helping to set the pace for community involvement and awareness. Three respected panelists from philanthropic corporations share their insights on trends in corporate giving, motivations for giving, personal relationships, effects of corporate philanthropy on employee morale and best practices for seeking funds. As corporations continue to evaluate not-for-profits more closely, your success in securing and maintaining corporate support will be enhanced by key insights from these community leaders.

**Date:** December 5

**Location:** Junior League Building Columbia Center (2nd Floor), 3500 Columbia Pkwy., Cincinnati, OH 45226. Parking is available in the Junior League's parking lot, on-street and across the street at the Neyer building. Directions and a detailed parking map will be emailed to all registrants.

**Time:** 7:45–8:00 A.M. - Networking/Registration,  
8:00–9:00 A.M. - Program

**Cost:** Members - Free, Non-members - \$15.00

**Register via email:** [afpcincinnati@aol.com](mailto:afpcincinnati@aol.com)

#### Cleveland

##### President's Reception & Annual Meeting

Join AFP of Greater Cleveland and meet its 2013 board while enjoying a stimulating evening in the new Ames Family Atrium of the Cleveland Museum of Art.

**Date:** December 5

**Location:** The Cleveland Museum of Art, 11150 East Boulevard Cleveland, OH 44130

**Time:** 5:30 P.M.–7:30 P.M.

**Cost:** Members - \$30.00, Non-members - \$50.00

**RSVP:** Please click [here](#) for more information and registration.

#### Columbus

##### Holiday Social and Annual Meeting

Join AFP of Central Ohio for an opportunity to celebrate the holidays with AFP colleagues.

**Date:** December 11

**Location:** Scioto Country Club, 2196 Riverside Drive Columbus, OH 43221

**Time:** 6:00 P.M.

**Cost:** Free to all AFP members and potential members

**RSVP:** [centralohioafp@cs.com](mailto:centralohioafp@cs.com) or 614-572-0955

#### Indianapolis

##### Brown Bag Lunch Event: Board Development

**Date:** December 5

**Location:** College Ave. Branch Library, 4180 N. College Ave., Indianapolis, IN 46205

**Time:** 12:00 P.M.–1:15 P.M.

**Cost:** Free to all AFP members and potential members

**RSVP:** Beth Kloote, [bkloote@kibi.org](mailto:bkloote@kibi.org)

### Ohio Association of Nonprofit Organizations Webinar

##### Board Orientation: Do Your Board Members Know Their Responsibilities?

It may be a volunteer position, but just like any job, there are roles and responsibilities for board members. It is the role of the not-for-profit organization to educate its board members about their duties. This webinar is for executive directors looking for information to incorporate into their board orientation process or for board members wanting to understand their role as a leader of a not-for-profit organization. Topics covered will include: best practices for board responsibilities, policies & procedures, board composition and evaluation, duty of care, duty of loyalty, duty of compliance and duty to maintain accounts.

**Date:** January 16

**Time:** 12:00 P.M.–1:00 P.M.

**Cost:** OANO Members - \$25, Non-members - \$45

**RSVP:** Please click [here](#) for more information and registration.



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