



Hamilton County LAW LIBRARY NEWS

Professional legal information, services, and education

February 2019

IRS Priorities in 2019: Non-Exempt Charitable Trusts Compliance, by Sonya Jindal Tork, Esq., Taft Stettinius & Hollister LLP.

On Oct. 3, 2018, the IRS Tax Exempt and Government Entities Division (TE/GE) released its Fiscal Year 2019 Program Letter, summarizing its compliance program and focus for FY 2019. Included among the approved compliance priorities are Internal Revenue Code ("Code") Section 4947(a)(1) Non-Exempt Charitable Trusts (NECTs) with a focus on (i) organizations that under-report income or over-report charitable contributions; and/or (ii) organizations that are required to file, but fail to file, Form 1041, U.S. Income Tax Return for Estates and Trusts.

Trustees that are currently administering NECTs or have assumed or will assume the responsibility for NECTs that were previously administered by other parties should review such trusts and ensure that an overall compliance strategy is in place for the administration of such trusts.

Federal Tax Filing Requirements and Penalties for Non-Compliance

A Code Section 4947(a)(1) NECT generally is a trust in which all of the unexpired interests are devoted to charitable purposes and that is not exempt from tax under Code Section 501(a). A NECT must file Form 990, Return of Organization Exempt From Income Tax, and Schedule A thereto if the trust is not treated as a private foundation (e.g., if it is treated as a supporting organization) or Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, if the trust is treated as a private foundation. In addition, a NECT must file Form 1041 if the trust has taxable income for a given tax year. A NECT may also have to file Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code, if there is liability for excise taxes.

NECTs that are not properly administered or fail to comply with their tax filing obligations may be subject to penalties for noncompliance including, *continued on p. 4*

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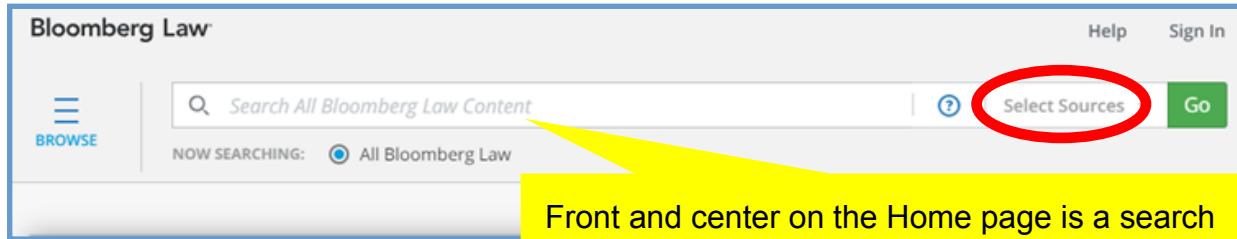
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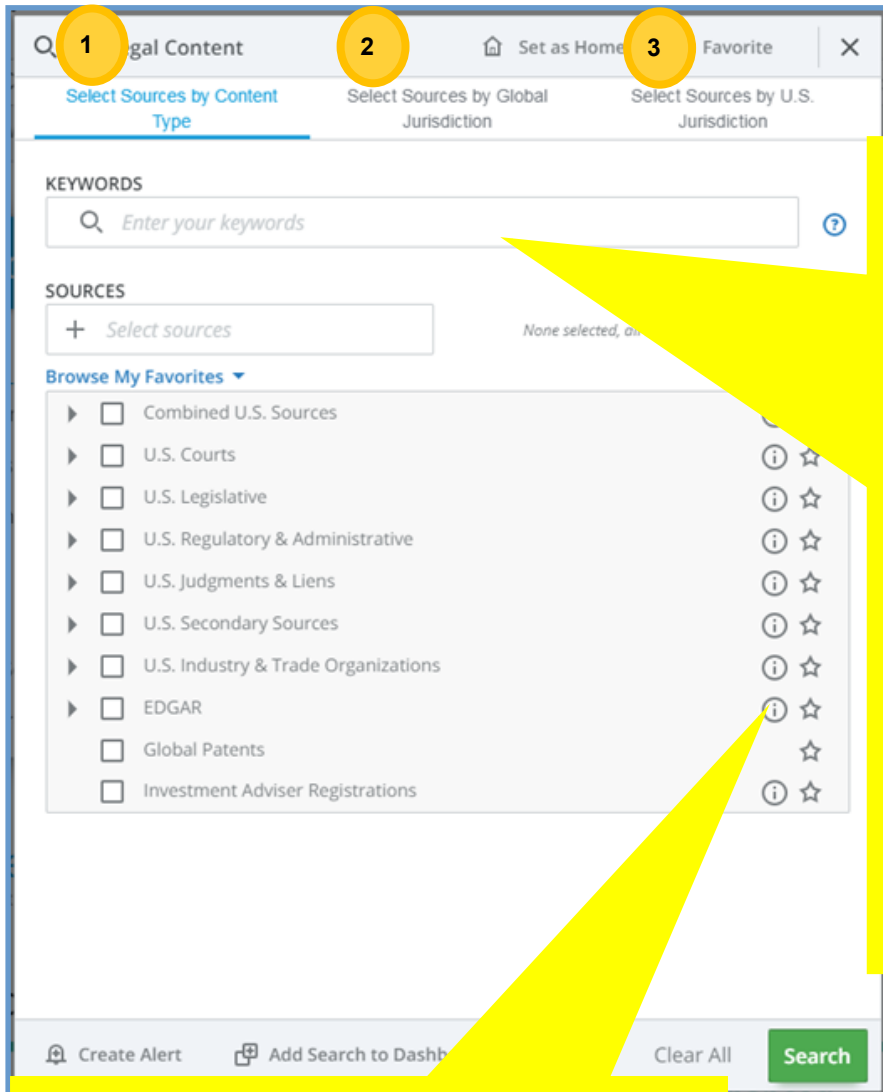
Tech Tip: Bloomberg Law® search options

Julie Koehne, Systems Librarian

Bloomberg Law®, our newly acquired research solution, has many ways to search. Below is an quick introduction to the vast array of searches. The law library now has a dedicated terminal for our subscribers to utilize this research solution.



Front and center on the Home page is a search box to search all of Bloomberg Law® content.



If you want to select a source to search within, click on the “Select Sources” option between the “search all content “ box and the “Go” button. (Circled in red above)

In the pop-up window, select the specific source and enter your keywords.

Notice there are 3 types of searches within this one window.

- Select Sources by Content Type
- Select Sources by Global Jurisdiction
- Select Sources by U.S. Jurisdiction

Click on the information circle to discover what databases are included within each list of contents.

If you are interested in Browsing the Table of Contents for a specific publication click on the small gray box when available.

Bloomberg Law® searches uses natural language by default, but for those that still use Terms and Connectors, use the operators listed here.

AND	Include both search terms (default)
OR	Use at least one search term
NOT	Exclude the search term
()	Used to combine & order other modifiers
" "	Exact phrase matching
^" "	Exact phrase matching and case sensitive
*	Single character wildcard
!	Multiple character wildcard
N/x	Search terms are within x words of each other
NP/x	Second term is within x words after first term
S/	Search terms are in the same sentence
P/	Search terms are in the same paragraph
ATLx()	At least x mentions of ()
ATMx()	At most x mentions of ()

as applicable, penalties for failure to file tax returns, tax on investment income per year, plus interest, and excise taxes and penalties for failure to make annual qualifying distributions.

Compliance Strategies

Taft has substantial experience and can assist trustees in formulating and implementing cost-effective compliance strategies for NECTs, including:

- Reviewing trusts to determine if a trust qualifies as a private foundation or a supporting organization.
- Preparing and filing Form 1023, Application for Recognition of Exemption Under Code Section 501(c)(3), on behalf of trusts to alleviate the burden and expense of filing a Form 1041, and working with the IRS to determine and negotiate proposed exempt status effective dates for such trusts.
- Amending and modifying trusts to qualify for exemption under Code Section 501(c)(3) with the cooperation of trust beneficiaries and relevant government authorities.
- Reviewing tax return filings to assess tax compliance history and identify any compliance gaps or related issues.
- Requesting abatement of any related tax penalties from the IRS.
- Terminating trusts that are no longer economically feasible to continue in an equitable and practical manner with the cooperation of trust beneficiaries and relevant government authorities.
- Recommending steps to ensure proper administration of trusts going forward.

For more information, please contact any member of Taft's Tax practice group.

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Sonya Jindal Tork is a partner at Taft Stettinius & Hollister LLP., practicing in a number of Tax related practice groups. She was also just recognized as a 2019 Leading Lawyer and a 2019 Rising Star.



Overdrive eBooks: Remote Access to materials from Lexis and West

Did you know that the HCLL has a large collection of ebooks on the Overdrive platform? Titles range from Matthew Bender (Lexis) treatises to West Academic Concise Hornbooks, and are accessible in your office, at your home, or on your mobile device, 24-7. The content available from these publishers in ebook format provides you remote access to materials otherwise only available in print or with a subscription to LexisNexis or Westlaw. You can check out titles from your computer – no e-reader is required. The text is searchable, and you can easily navigate to the content you want by links in the table of contents. Simply click the [Overdrive link](#) (here or on our [databases page](#)) and log in to Hamilton County Law Library's access with your username (lastname first-name) and password (library subscriber number). If you already use the Overdrive app you can access our materials that way as well. If you'd like more information about how to access this, please feel free to contact our [reference staff](#). And, if there's a title you'd like us to add or a topic you'd like us to expand, feel free to make suggestions.

Videoconferencing @ at the Library

The Law Library offers videoconferencing via our Polycom system in the Hon. Robert S. Kraft Boardroom. This system is especially useful for various court proceedings and for meetings via videoconference with incarcerated clients. Videoconferencing is available at no additional cost for subscribers and local government officials and at an hourly rate for other users. To schedule a videoconference, confirm first that the participating court or organization has videoconferencing capability and then contact the Law Library here to schedule and to test. Once you've used the service, you'll appreciate the ease and the cost savings associated with videoconferencing. If you have any questions about this service, contact our systems librarian [Julie Koehne](#).



2019 Subscriber Renewals

Many of our subscribers have renewed for 2019, planning to take good advantage of the Law Library's legal information, services, and education in the year ahead. We mailed second notices recently so it's time to remind some of you that we revoke subscriber privileges on March 1 for anyone who hasn't paid by February 28. We hate to do that! We know you value the research support, CLEs, coffee, and everything else that is bundled into the annual fee, but we have to cut off the service at some point. If you need more information or a replacement invoice, please contact [Lauren](#) or [Vanessa](#).

Also, keep in mind that we are able to accept credit card payments for subscriber renewals. If you haven't yet renewed and would like to pay by credit card, please email Vanessa Seeger or the [reference staff](#) and we'll send you the link to our secure site to make your payment.

Upcoming CLEs

Free to subscribers; \$50 for non-subscribers

Registration is required.

To register, call 513.946.5300, email reference@cms.hamilton-co.org, or register via the website <http://lawlibrary.hamiltoncountyohio.gov/classes/calendar/>

February 12, 2019, noon-1 pm

Medical Necessaries

By Attorney Miriam Sheline, Pro Seniors

1 hour credit OH & KY

March 26, 2019, noon– 1 pm

Mediation

By Attorney Anthony Castelli

1 hour credit OH & Ky

April 4, 2019, noon– 1 pm

Title IX

By Attorney Jon Sinclair

1 hour credit pending in OH & KY

April 16, 2019, noon– 1pm

Child Support Changes

By Magistrate Patrick Southern, Hamilton County Domestic Relations Court

1 hour credit pending in OH & KY



Subscriber Benefits

All subscribers have access to the following valuable resources and services:

Circulation privileges to borrow from over 40,000 print volumes for up to six weeks at a time

Access to extensive legal information databases from the Law Library, including Westlaw, IntelliConnect, Bloomberg Law[®], Overdrive e-books, HeinOnline, and Loislaw treatises

Wireless network throughout the Law Library

Polycom videoconferencing

Five meeting rooms with speaker phones

Professional reference service by our law librarians, available via e-mail, telephone, and in person

Free document delivery by fax or e-mail of print and electronic materials

CLE seminars throughout the year, on legal research and substantive topics

Subscribers' lounge, magazines, daily newspapers, and coffee

Bi-weekly news alerts by practice area

Discounted rates for photocopying

In addition, solos and attorneys whose firm has a subscription have 24 hour remote access to Fastcase.com case law, Aspen/LOISLaw treatises, HeinOnline (for under 50 attorney firms), EBSCOhost, and IntelliConnect Law, Business, Tax, and Accounting

You and the Legal System: Landlord/Tenant Law

Friday, February 15 12-1 pm

Join us as attorney Ivan Tamarkin discusses evictions, escrow, tenant's rights and other essential topics in Landlord/Tenant Law. This program is free and open to the public and will be recorded and made available on the Law Library's Youtube channel.

Please note that this is not a CLE event; it is intended for the general public. However, attorneys are welcome to attend and may want to pass along the program announcement to clients, staff, and community organizations. If you would like more information, please contact [Vanessa Seeger](#).

You and the Legal System is brought to you as a public service by the Hamilton County Law Library, in conjunction with the Cincinnati Bar Association's Lawyer Referral Service.



Trust Resources

Law Library subscribers have access to a variety of resources on Trust Law, including those listed below. If you have questions about these resources, contact the reference staff at reference@cms.hamilton-co.org or 513.946.5300

Anderson's estate planning forms and clauses
KF755 .S35

Attorney's handbook of will and trust forms
KFO142 .H3

Baldwin's Kentucky wills and trusts
KFK1344 .H86

Charitable lead trusts
KF6289.A1 T352 no.866-2nd

Charitable remainder trusts and pooled income funds
KF6289.A T352 no. 865-2nd

Creating a trust—What you need to know
KF730.Z9 C74 2008

Drafting wills and trust agreements
KF748.1 .J66 2009

Estate and trust administration: tax planning
KF6289.A1 T352 no. 855-3rd
Estates and trusts quarterly
K5 .S815

Ohio annotations to the Restatement of the law of trusts
KF395 .A2 T78

Ohio estate planning wills, and trusts library: forms and practice manual
KFO140.A65 S44

Restatement of law 3d, trusts
KF395 .A2 T783

Scott and Ascher on trusts
KF730 .S3

Special needs trusts handbook
KF480 .S64 2008

Trusts from A to Z
KFo137 .T787 2015

ONLINE RESOURCES

* Remote access is available to subscribers who are solos or firm attorneys whose entire firm has a subscription to the Law Library

EBSCO

The complete guide to creating your own living trust

Make your own living trust

The mom's guide to wills & estate planning

Special needs trust: protect your child's financial future

Westlaw (only available in the library)

Bogart's The Law of Trusts and Trustees

Ohio Estate Planning Form Finder

Trusts & Estates

Overdrive E-books

Understanding Trusts & Estates

McGovern, Kurtz and English's Principles of Wills, Trust and Estates, 2d

Upcoming Events:

February 12: CLE: Medical Necessaries, 12-1 pm

February 15: YLS: Landlord-Tenant Law

March 26: CLE: Mediation

April 4: CLE: Title IX

April 16: CLE: Changes to Child Support

Law Library Holidays:

February 18, 2019: Presidents' Day



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