

# Terry Miller

62 Rudden Ave  
San Francisco California 94112-2540  
voice: 415-333-6320 fax: 415-333-6309

[terry@terrymiller.biz](mailto:terry@terrymiller.biz)  
[www.terrymiller.biz](http://www.terrymiller.biz)

July 2012

## List of Formal Public Presentations (by Sponsor)

### *AICPA – American Institute of Certified Public Accountants Annual Not-for-Profit Industry Conference, Washington D.C.*

Jun 2012

- **Form 990 vs. Audited Financials: Explaining Differences to the Board of Directors**, with Doug Boedeker (75min)
- **Accountable Plan Compliance** (75min)
- **Ask the Experts Panel: Form 990**, with Stephen Clarke, Eve Borenstein, Jane Searing, Mary Raushenberg (75min)

Jun 2011

- **Advanced Exemption Issues: 501(c)(3)** (75min)
- **Lobbying and Candidate Electioneering: Overview** (75min)
- **Getting and Keeping Tax Exemption** (90min)
- **New Attendee Orientation: Getting the Most from the Conference** (45 min)

Jun 2010

- **Tax Exemption: Core Concepts & Planning Strategies** (150min)
- **Form 990 Part IX and the Importance of Functional Accounting from a Tax Perspective** with Diane Cornwell (75 min)
- **New Attendee Orientation: Getting the Most from the Conference** (45 min)
- Tax Lead, conference planning committee

Jun 2009

- **Lobbying by all types of Exempt Organizations** (75min)
- Facilitated Discussion: **Doing a Private Benefit Checkup** (60 min)
- **Orientation: Getting the Most from the Conference** (45 min)
- member, conference planning committee

Jun 2008

- **Public Support Tests: Context & Calculation** (60min)
- **Fiscal Sponsorship: Tax and Operational Issues**, with Kay Sohl (75min)
- **Orientation: Getting the Most from the Conference** (30 min)
- member, conference planning committee

Jun 2007

- **Affiliated Organizations and Public Policy Advocacy**, co-presenter with John Pomeranz (75min)
- **Form 990, Ask the Experts**, panel with Mary Rauschenberg, Jody Blazek, Naomi Horsager & Joe Irvine (80min)

- **Fiscal Sponsorship**, lunch roundtable with Kay Sohl (60min)
  - **Orientation: Getting the Most from the Conference** (30 min)
  - member, conference planning committee
- Jun 2006
- **Operational Ethics: Tuning Up Your Sensitivity**, co-presenter with Julie Floch (75min)
  - **Policies & Procedures You Should Have**, moderator, panel of Becky Phillips, Kay Sohl, and Kate Spencer (75min)
  - **Tax: Ask the Experts**, moderator, panel of Harvey Berger, Jody Blazek, Rosemary Fei, Mary Rauschenberg, and Fred Rothman (75min)
  - **Coping with Indirect Cost Rates**, lunch roundtable co-leader with Vincent Stevens (60min)
  - **Advocacy Organizations** industry focus discussion co-leader with Rosemary Fei (90min)
  - member, conference planning committee
- Jun 2005
- **Advocacy and Lobbying** breakfast roundtable co-leader with John Pomeranz and Eve Borenstein (60min)
  - **Intercompany Issues: Public Policy Tandems and Triads** co-presenter with John Pomeranz (75min)
  - **Planning Issues: Tax vs. GAAP**, moderator, panel of Diane Cornwell & Dick Larkin (75min)
  - **Small Membership Organizations**, industry-focus discussion co-leader with Charles Lindsay and Julie Ulmer (90min)
  - **Tax: Ask the Experts**, moderator, panel of Jody Blazek, Diane Cornwell, Joe Irvine and Harvey Berger (75min)
  - **Fiscal Sponsorship – Tax Aspects**, lunch roundtable (60min)
  - member, conference planning committee
- Jun 2004
- **Exempt Organization Lobbying** [for all types of exempts] (75min)
  - **Tax: Ask the Experts**, moderator, panel of Jody Blazek, Rosemary Fei, Eve Borenstein, Mary Rauschenberg, and Fred Rothman (75min)
  - **Public Charity Status** and the public support tests, lunch discussion (60min)
  - member, conference planning committee
- Jun 2003
- **Bleeding Edge Issues In Public Policy Advocacy** (designer & moderator, panel of John Pomeranz and Barnaby Zall (Greg Colvin cancelled)) (75 min)
  - **The Operational Aspects of Advocacy / Lobbying Costs** [of charities] (75min)
  - **When Worlds Collide: GAAP vs. Tax Issues for Exempt Organizations**, designer & moderator, panel of Diane Cornwell & Dick Larkin (75min)
  - **Small Fundraising-Driven Organizations** lunch roundtable co-leader with Terry Fraser and Marie Arrigo (75min)

- **Tax: Ask the Experts** panel member with Jody Blazek, Harvey Berger, and Fred Rothman (75min)
  - member, conference planning committee
- Jun 2002
- **Intercompany Relationships in Affiliated Nonprofit Advocacy Groups** (e.g. 501(c)(3) - 501(c)(4) - 527/PAC), co-presenter with John Pomeranz (75 min)

### *AICPA Not-for-Profit Financial Executive Forum, San Francisco*

- Nov 2007
- **Tandem Organizations: Management & Reporting**, co-presenter with Kay Sohl (90 min)
- Nov 2006
- **Small NPOs Greatest Challenges for the CFO**, panelist with Kay Sohl & Jeanne Bell (120 min)
  - **Policies & Procedures Really Do Matter**, panel moderator, Ted Browning & Kay Sohl (90 min, repeated once)
- Nov 2004
- **Planning Issues: GAAP vs. Tax** (105min)
  - member, conference planning committee 2004

### *Alaska Conservation Foundation, Anchorage*

- Nov 1998
- **Financial Management Workshop** (two-day, statewide participation)

### *Alliance for Justice, workshops in Austin and Los Angeles*

- Oct 2002
- **IRS Form 990 for Advocacy Organizations** (60min) part of two-day Alliance program entitled “Tax And Election Law For Public Policy: The Essentials Of Representing Nonprofits & Foundations”

### *Association of Alternative Newsweeklies*

- 1980-1982
- **Newsweekly Budget Modeling** (memory unclear – 90min?; twice)
  - **Financial Operating Standards & Statistics Survey** (90min?)

### *CalCPA – East Bay Chapter of the Not-for-Profit Interest Group of the California Society of CPAs, San Ramon*

- Oct 2010
- **Fiscal Sponsorship: Tax & Operational Issues** (90min)

*CalCPA - San Francisco Chapter of the Not-for-Profit Interest Group of the California Society of CPAs, San Francisco*

- **Form 990 Update (Year Four of the No-Longer-so-New 990) (90min)** Jun 2012
- **The Not So New 990 In Year Three (2010): Changes, Experiences & Improvements (90min)** Mar 2011
- **When Worlds Collide: GAAP vs. Tax (90min)** Jan 2004
- **Public Support Tests: Context & Calculation (90min)** Sep 2001

*CalCPA – Silicon Valley Chapter of the Not-for-Profit Interest Group of the California Society of CPAs, Palo Alto*

- **When Worlds Collide: GAAP vs. Tax for Nonprofits (90min)** Jul 2011

*Civic Ventures / Encore Fellows Program, San Mateo*

- **Framework of the Civic Sector in the U.S. (90min)** Feb 2012

*CompassPoint Nonprofit Services, Beyond the Bottom Line Conference, San Francisco*

- **Lobbying: Recordkeeping and Section 501(h) (60min)** Nov 2002
- **Fiscal Sponsorship (60min)** Nov 1997

*Environmental Support Center: State Environmental Leadership Conference, Phoenix*

- **Budgeting Techniques (3hr)** Nov 1994

*Foundation Center - San Francisco*

- **What your 990 Says About You! interactive seminar (120min)** Mar 2009  
Jun 2003, 2004, & 2007
- **Fiscal Sponsorship: Special Concerns for Arts Projects panel (20/75min)** Nov 2006
- **How Fiscal Sponsorship Really Works** (presentation to a gathering of the Center's Western Region Cooperating Collections) (2hr)

*Gilbert Associates, Inc., Sacramento*

May 2009

- **Understanding & Complying with New Form 990** (half-day seminar for firm's clients, followed by half-day round-table with firm's EO tax team)

*Greater Birmingham Ministries, Birmingham*

Nov 2008

- **Concepts in Governance & Financial Management Through the Lens of the New 990** (full day)

*Lorman Education Services, Various Locations*

June 2006 San Jose

- **Reporting Obligations** (50 min), as part of full day Tax Exempt Organizations in California

Jul 2005

- **Tax Issues for Tax Exempt Organizations** (full day), co-presenter with Hilary Crosby, CPA

May 2005 &amp; Apr 2006 San Francisco

Jan 2006 &amp; Jan 2007 Sacramento

Jul 2006 San Diego and Spokane

Aug 2006 Las Vegas

- **Form 990: Critical Issues** (full day)

Mar 2003

- **Corporate Formation and Tax Exemption** (70min), as part of full day Tax Exempt Charitable Organizations in California

*Livable Oregon, Inc., Portland**(formerly Oregon Downtown Development Association)*

Fall 1995

- **Financial Management Overview for Statewide Mainstreet Managers**

*McDonald Jacobs, P.C., Portland*

May 2012

- **The Not-so-New 990 in Year 4 (2011) Experiences, Improvements & Challenges** (half-day seminar for firm's clients, followed by half-day round-table with firm's nonprofit industry team)

Apr 2009

- **Making Sense of the New 990** (half-day seminar for firm's clients, followed by half-day round-table with firm's nonprofit industry team)

***MSCPA – Mississippi Society of CPAs, Annual Not-for-Profit Conference***

Nov 2008

- **The New IRS Form 990: What it Means to You** (75 min, plenary)
- **Core Concepts of NPO Taxation** [pivoted around New 990] (75 min, breakout, overview)
- **Answers to Tricky Questions on the New 990** [Governance] (75 min, breakout, in depth)

***NAC – Nonprofit Assistance Center, Seattle***

Feb 2001

- **History and Practice of Fiscal Sponsorship** (60min)
- **501(c) 3 or Fiscal Sponsorship: Which is right for you?** moderator, panel of local fiscal sponsors and sponsored projects (full day)

***NAO – The Nonprofit Association of Oregon, Fiscal Managers Assoc, Portland***  
(see also TACS – Technical Assistance for Community Services)

Sep 2011

- **Form 990 Update: Changes, Experiences & Outlook** (90min)

***New Mexico Community Foundation, Statewide***

Mar 1996

- **Managing For Change: Financial Management Overview**, (four full day seminars in four cities across NM during one week)

***NYSSCPA - New York State Society of CPAs, Annual Exempt Organizations Conference, Manhattan***

Dec 2006

- **Exempt Organization Lobbying** (65min)

Dec 2005

- **Tandems & Triads: Public Policy Advocacy Structures** (65min)

***NWFCO - Northwest Federation of Community Organizations, Seattle***

May 1999, Sep 2000, Oct 2001, Oct 2002, Mar 2004, Apr 2005

- **Annual Financial Management Overview / Training; Healthy Check-In & Public Policy Advocacy Rules Review**, presenter, and one year co-presenter with Liz Towne of Alliance for Justice (one and two-day workshops, variously)

***OSCPA – Oregon Society of CPAs, Annual Not-for-Profit Conference, Portland***

May 2012

- **What's working / What's not...with the Not-so-New 990** (70min)

May 2006

- **When Worlds Collide: Issues in GAAP v. TAX** (60min)

May 2003

- **Public Charity Lobbying: Advanced Operational Strategies Under 501(h)** (60min)  
May 1998
- **Lobbying By Charities and the Section 501(h) Election** (60min)

***PMB+HelinDonovan, Consultants & CPAs, San Francisco, CA (& Austin, TX)***

July 2009

- **Planning for and Preparing the New Form 990** (6hour seminar for firm's Exempt Organizations accounting and tax team) in San Francisco

***River Network, Portland, OR***

River Rally, May 2012

- **Finances for Small Nonprofits** (3hrs)
- **What Does Your 990 Say About You?** (90min)  
Jun 2011
- **Webinar: Introduction to Charity Lobbying and the 501(h) Election** (60 min)
- **Webinar: Advanced Strategies for 501(h) Electing Charities, Funding Realities and Electioneering Edges** (60min)

***Solano Community Foundation, Fairfield, California***

Feb 2003

- **Charitable Organizations: Compliance and Reporting Issues** (full day)

***TACS – Technical Assistance for Community Services, Portland***

*(see also NAO – The Nonprofit Association of Oregon)*

Dec 2008

- **The New 990 – Time to Get Busy** (full day)  
Dec 2007
- **The New 990 – Tough Issues & Unknowns** (full day)  
Aug 2005 & Sept 2006
- **Form 990 – Critical Issues** (full day)  
Oct 2001
- **Fiscal Sponsorship: Being Wary, Avoiding Traps** (full day)  
Mar 2001
- **Issues in Cash Flow Projection and Management** for TACS' Nonprofit Fiscal Managers Association (80min)  
May 1996
- **Lobbying Issues for (c)(3) Organizations** for TACS' Nonprofit Fiscal Managers Association (80min)

*The Youth Project, Washington, DC*

1991

- **Accounting for Transactions Between Section 501(c)(3) & Section 501(c)(4) Organizations** (two consecutive half days, alternating a class am/pm with a coordinated workshop on the c3/c4 legal framework presented by Walt Slocombe and Tom Troyer of Caplin & Drysdale)

*TREC – Training Resources for the Environmental Community, Santa Fe*

Mar 2005

- **Financial Management Overview** (full day)

*Trustees for Alaska, Anchorage*

May 2005

- **Form 990 Overview / Seminar Discussion** (150min)

*Washington State Downtown Revitalization Program, Olympia*

Mar 1995

- **Financial Management & Budgeting for Downtown Mainstreet Leaders** (full day)

*Western States Center, Community Strategic Training Initiative (“CSTI”), Portland*

9 consecutive summers, Jul 1991 – Jul 1999

- **Managing For Change: Nonprofit Financial Management Workshop** (full day 5yrs 1991-95; two days 4yrs 1996-99)

*Women’s Funding Network, San Francisco*

May 2010

- Webinar: **Governance Self-Assessment and the New 990** (60min)