UT LAW CLE Continuing Legal Education

44th Annual Nonprofit Organizations Institute
January 21-22, 2027 • Four Seasons Hotel • Austin, TX

Thursday Morning, Jan. 21, 2027

Presiding Officer:
Tony Fundaro, Philanthropy Southwest - Dallas, TX

7:30 am	**Registration Opens** Includes continental breakfast.
8:20 am	**Welcoming Remarks**
8:30 am 1.00 hr	**View of the Sector** Meghan R. Biss, Loeb & Loeb LLP - Washington, DC Rachel Leiser Levy, Deloitte Tax LLP - Washington, DC Alexander L. Reid, Baker & Hostetler LLP - Washington, DC
9:30 am 1.00 hr	**Global Philanthropy: Engagement, Risk, and Compliance** This panel explores how philanthropic actors can engage internationally to achieve impact while managing risk and compliance in an evolving geopolitical landscape. Panelists discuss the legal rules and practical reality of cross border grantmaking, operating abroad, and engaging with international partners and donors. Katelyn M. Hilferty, Morgan, Lewis & Bockius LLP - Washington, DC Kristy Bernard Tsadick, The William and Flora Hewlett Foundation - Menlo Park, CA Maura L. Whelan, Simpson Thacher & Bartlett LLP - New York, NY
10:30 am	**20-Minute Break**

CONCURRENT TRACKS

TRACK A: Governance / Risk Management

Presiding Officer:
Darren B. Moore, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX

10:50 am 0.75 hr	**Governance: Managing Boards and Fiduciaries** Erica L. Guyer, The Rockefeller Foundation - New York, NY Sarah Merkle, Civility LLC - Birmingham, AL
11:35 am	**5-Minute Break**
11:40 am 0.75 hr	**Risk Management** Aaron Delaney, Mellon Foundation - New York, NY

	Kristen M. Gurdin, Wellspring Philanthropic Fund, Inc. - New York, NY
12:25 pm	**Pick Up Lunch (30-Minutes)** Included in registration.

TRACK B: UPMIFA / Impact Investing

Presiding Officer:
Tony Fundaro, Philanthropy Southwest - Dallas, TX

10:50 am 0.75 hr	**UPMIFA "in the Wild"** Allison Heimann, Morgan, Lewis & Bockius LLP - New York, NY Jorge Lopez, Builders Vision - Chicago, IL
11:35 am	**5-Minute Break**
11:40 am 0.75 hr	**Impact Investing: What Does Mission Have To Do With It?** An increasing number of tax-exempt organizations are making investments that may generate a financial return as well as produce a positive social or environmental impact. Explore the use of program-related investments and mission-related investments by private foundations, public charities (including donor advised funds), and other than tax-exempt organizations, and discuss the implications of these investments under the Internal Revenue Code and state prudent investor laws applicable to nonprofit organizations. David A. Levitt, Adler & Colvin - San Francisco, CA Alison Looman, Ford Foundation - New York, NY
12:25 pm	**Pick Up Lunch (30-Minutes)** Included in registration.

MASTER CLASS A: Federated Organizational Structures (limited capacity)

10:50 am 1.50 hrs	**Master Class A: Federated Organizational Structures and Group Exemptions** Many national and regional nonprofits operate through federated structures composed of chapters, affiliates, members, and other legally distinct entities. These networks may range from highly integrated chapter systems to federations of independent nonprofit organizations that share a common mission, brand, and governance framework while maintaining separate corporate control and fiduciary responsibility. This session explores the key legal and tax issues these structures raise, including when an IRS group exemption is appropriate, how to obtain and maintain a group exemption, and how central organizations, members, affiliates, and subordinate entities relate to one another. Attendees examine the governance, control, autonomy, and liability considerations that arise when balancing network-wide accountability with local independence, as well as the legal implications of brand stewardship, contractual membership relationships, and oversight responsibilities. The session also provides practical guidance on day-to-day challenges such as IRS reporting, adding and removing subordinate or affiliated organizations, maintaining consistent branding and compliance across the network, managing risk in decentralized structures, and preserving the distinction between influence, oversight, and control. Jonathan S. Blum, Holland & Knight LLP - Dallas, TX Meghann L. Garrett, Goodwill Industries International - Rockville, MD
12:25 pm	

	Pick Up Lunch (30-Minutes) Included in registration.

MASTER CLASS B: Cybersecurity and Data Protection (limited capacity)

10:50 am 1.50 hrs	**Master Class B: Cybersecurity and Data Protection: Before, During, and After a Breach** Nonprofits hold sensitive donor, beneficiary, employee and payment data, often with lean IT budgets, and that makes them frequent targets for ransomware, business email compromise and wire fraud. This master class covers the legal duties boards and counsel face in protecting that data, including state breach-notification laws and the growing number of state privacy laws that apply to nonprofits. It also offers practical steps for policies, vendor contracts, cyber insurance and incident-response planning. Elizabeth Rogers, Winstead PC - Austin, TX
12:25 pm	**Pick Up Lunch (30-Minutes)** Included in registration.

Thursday Afternoon, Jan. 21, 2027

Presiding Officer:
Mallory Driggers, Philanthropy Southwest - Dallas, TX

LUNCHEON PRESENTATION

12:55 pm 0.75 hr	**Corporate Philanthropy** Danika H. Mendrygal, Mendrygal Law, PLLC - Dallas, TX
1:40 pm	**15-Minute Break**
1:55 pm 1.00 hr	**AG Roundtable** Moderator: Megan E. Bell, Morgan, Lewis & Bockius LLP - New York, NY Panelist: Cindy M. Lott, Indiana University Lilly Family School of Philanthropy - Indianapolis, IN
2:55 pm	**20-Minute Break**

CONCURRENT TRACKS

TRACK C: Fiscal Sponsors / Contracts

Presiding Officer:
Mallory Driggers, Philanthropy Southwest - Dallas, TX

3:15 pm 0.75 hr	**DAFs, Fiscal Sponsors and Other Intermediaries** Rebecca E. Clayton, Vanguard Charitable - Philadelphia, PA Gretchen Wolf, The Chicago Community Trust - Chicago, IL

4:00 pm	**5-Minute Break**
4:05 pm 0.75 hr	**Contracts: Grants, Gifts, Services Agreements** Explore the financial reporting, compliance, and pressure points that can arise in grant agreements, services agreements, compensation/severance agreements, and other contracts. Address how different contractual provisions can affect tax compliance, financial accounting, and reporting, including recognition, classification, commitments and contingencies, and Form 990-series disclosures. Steve Clarke, Ernst & Young LLP - Washington, DC Kay Walther, Blazek & Vetterling - Houston, TX
4:50 pm	**10-Minute Break**

TRACK D: Fundraising Issues / Managing Gifts

Presiding Officer:
Maura L. Whelan, Simpson Thacher & Bartlett LLP - New York, NY

3:15 pm 0.75 hr	**Fundraising Issues: Charitable Solicitations, Professional Fundraising, Donor Engagement/ Restrictions, and More** Tracy L. Boak, Perlman & Perlman, LLP - New York, NY Gregory B. Lam, Copilevitz, Lam & Raney - Lawrence, KS
4:00 pm	**5-Minute Break**
4:05 pm 0.75 hr	**Managing Gifts: Policies, Procedures, and Practical Tips** This panel explores key considerations with respect to the management of philanthropic gifts. Topics include developing and implementing gift acceptance policies, complying with donor restrictions, and navigating internal stakeholders. H. Sujin Kim, The Metropolitan Museum of Art - New York, NY Justin Zaremby, Patterson Belknap Webb & Tyler LLP - New York, NY
4:50 pm	**10-Minute Break**

MASTER CLASS C: Understanding the Investment Policy (limited capacity)

3:15 pm 1.50 hrs	**Master Class C: Unpacking the Investment Policy** This masterclass equips you to examine how your organization’s investment policy satisfies the legal standards of UPMIFA, establishes clear governance and investment guidelines, and supports your organization’s mission. The class focuses on practical discussion of policy provisions and alternatives, and covers both perennially relevant issues and topics arising from the current environment. Brittany Cvetanovich, Massachusetts Institute of Technology - Cambridge, MA Kevin Roe, Davis Wright Tremaine LLP - New York, NY
4:50 pm	**10-Minute Break**

MASTER CLASS D: Nonprofit Restructuring and Dissolutions (limited capacity)

3:15 pm 1.50 hrs	**Master Class D: Nonprofit Restructuring and Dissolutions** Nonprofit organizations face a variety of circumstances that may require significant changes to their organizational structure, governance, operations or legal existence. This presentation explores those circumstances and legal, tax, governance and regulatory considerations involved in nonprofit restructurings, including changes to governing documents, changes in board and membership structures, mergers and affiliations, transfers of charitable assets and operations, changes in organizational form, and dissolutions, with an emphasis on 501(c)(3) organizations, maintaining compliance with federal tax-exemption requirements and applicable state law, including fiduciary duties. Jeffrey E. Sher, Fizer Beck - Houston, TX Suzanne N. Smith, Social Impact Architects - Dallas, TX
4:50 pm	**10-Minute Break**
5:00 pm 1.00 hr ethics	**Ethics: Disclosures and Advising Clients on Return Positions** Michael A. Villa, Jr., Meadows, Collier, Reed, Cousins, Crouch & Ungerman, LLP - Dallas, TX
6:00 pm	**Adjourn to Networking Reception (6:00 p.m. - 7:00 p.m.)** Join us for a networking opportunity with faculty and colleagues.

Friday Morning, Jan. 22, 2027

Presiding Officer:
Joyce Hellums, Ernst & Young LLP - Austin, TX

7:30 am	**Conference Room Opens**
8:30 am 1.00 hr	**Texas Legislative Outlook** Luis Soberon, Texas 2036 - Austin, TX
9:30 am 1.00 hr	**GC Roundtable: Challenges and Opportunities Facing Tax-Exempts** Moderator: Diara M. Holmes, Loeb & Loeb LLP - Washington, DC Panelists: Joel Beck-Coon, Chan Zuckerberg Initiative - Palo Alto, CA Sara L. Hall, ALSAC/St. Jude Children's Research Hospital - Memphis, TN Ellen D. Willmott, Doctors Without Borders USA - New York, NY
10:30 am	**20-Minute Break**

CONCURRENT TRACKS

TRACK E: Employment Issues / Compensation

Presiding Officer:
Joyce Hellums, Ernst & Young LLP - Austin, TX

10:50 am 0.75 hr	**Employee Policies and Handbooks** Think handbooks are one size fits all? Think again. This presentation focuses on how tailored workplace policies mitigate legal risks, ensure regulatory compliance, and foster an inclusive, mission-driven operational culture. Kristina T. Grimshaw, Florentino & Grimshaw LLC - Rye Brook, NY Darren B. Moore, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX
11:35 am	**5-Minute Break**
11:40 am 0.75 hr	**Compensating Executives of Nonprofits: What's Reasonable, Who Decides, and What Could Go Wrong?** Executive compensation and benefits in nonprofit organizations require careful coordination of tax law, governance, market practice, and documentation. This session examines current and emerging issues affecting compensation and benefits, using practical examples to illustrate how organizations can apply the relevant rules, structure decision-making, evaluate comparability, and strengthen the processes supporting executive pay decisions. Erin Randolph-Williams, Morgan, Lewis & Bockius LLP - Philadelphia, PA Amanda Wethington, C3 Nonprofit Consulting Group - Chicago, IL
12:25 pm	**Pick Up Lunch (30-Minutes)** Included in registration.

TRACK F: AI / Social Media

10:50 am 0.75 hr	**Case Study: How to Think About AI from a Charitability Perspective** AI will likely create uncertainty and disruption, but it also brings promise for the charitable sector and society. But with that promise come tough questions. When is innovation charitable? When is it commercial? How much private benefit is too much? This session explores these and other important questions. Ed Chaney, Schell Bray PLLC - Chapel Hill, NC Tara Herman, Girl Scouts of the USA - New York, NY
11:35 am	**5-Minute Break**
11:40 am 0.75 hr	**Case Study: Social Media** Margaret Delaney, BerlinRosen - New York, NY Katherine Karl, Caplin & Drysdale, Chartered - Washington, DC
12:25 pm	**Pick Up Lunch (30-Minutes)** Included in registration.

MASTER CLASS E: Churches and Religious Institutions (limited capacity)

10:50 am
1.50 hrs

Master Class E: Religious Organizations: Defining and Dealing with their Unique Aspects

Religious organizations offer several unique areas of operations that are not available to other nonprofit organizations. Special considerations are often granted for rules applicable to entity structure, filing obligations, retirement plans, examination processes, and employment rules. This session reviews several of these key unique aspects as well as discuss current events applicable to this sector of the nonprofit industry.

Michael W. Durham, Kirton McConkie PC. - Salt Lake City, UT
Elaine Sommerville, CPA, Sommerville & Associates, P.C. - Arlington, TX

12:25 pm

Pick Up Lunch (30-Minutes)

Included in registration.

MASTER CLASS F: Advanced Accounting Issues (limited capacity)

10:50 am
1.50 hrs

Master Class F: Advanced Accounting Issues for Exempt Organizations

Neely D. Duncan, Forvis Mazars, LLP - Dallas, TX
Beth Thurman, Blazek & Vetterling - Houston, TX

12:25 pm

Pick Up Lunch (30-Minutes)

Included in registration.

Friday Afternoon, Jan. 22, 2027

Presiding Officer:
Kay Walther, Blazek & Vetterling - Houston, TX

LUNCHEON PRESENTATION

12:55 pm
0.75 hr

Roundtable: Building the Future EO Sector

Moderator:
Nicola Fuentes Toubia, Fuentes Toubia, PLLC - Houston, TX
Panelist:
Tony Fundaro, Philanthropy Southwest - Dallas, TX

1:40 pm

20-Minute Break

CONCURRENT TRACKS

TRACK G: Private Foundation Pressure Points

Presiding Officer:
Kay Walther, Blazek & Vetterling - Houston, TX

2:00 pm
0.75 hr

Private Foundation Pressure Points

In-house counsel speaks to the legal and operational pressure points their private foundations face today, exploring how foundation legal teams balance mission, risk, and compliance in an evolving philanthropic

	landscape. Emily Beth Friedman, MacArthur Foundation - Chicago, IL Anne Sherman, The Rockefeller Foundation - New York, NY
2:45 pm	**5-Minute Break**
2:50 pm 0.75 hr	**UBIT and Sponsorships: When Donors Seek Return Benefits** The new 1% floor on corporate charitable deductions - and a resulting interest in taking a business expense deduction for amounts paid to charities - puts a spotlight on the benefits donors may receive when giving to charities. This session addresses key UBIT issues for charities, including qualified sponsorship payments, advertising, donor return benefits, valuation, and allocations. John Crawford, EY - Chicago, IL Ruth M. Madrigal, Kirton McConkie - Salt Lake City, UT
3:35 pm	**Adjourn**

TRACK H: Public Charity Pressure Points

2:00 pm 0.75 hr	**Public Charity Pressure Points** Public charities are under scrutiny from many directions at once, raising new questions about where familiar compliance lines are being drawn. This panel explores several areas of particular concern for practitioners, including proposed rules on private-school nondiscrimination, the Johnson Amendment litigation and political activity, lobbying and ballot initiatives, and scrutiny of donor-advised funds and fiscal sponsorship arrangements, with practical takeaways for advising organizations in a changing environment. Amanda Reed, Caplin & Drysdale, Chartered - Washington, DC Susan Vignola, Patterson Belknap Webb & Tyler LLP - New York, NY
2:45 pm	**5-Minute Break**
2:50 pm 0.75 hr	**Speed Dating: Survey of Other EO Types, How They are Best Utilized, and How to Make Sense of the Overlap** A fast-paced overview of the range of exempt organization structures commonly encountered in the nonprofit sector, with practical guidance on when each type may be most appropriate and effective. The panel helps attendees distinguish among overlapping categories, understand key use cases, and navigate the gray areas that often create confusion in planning and operations. John N. Bennett, Simpson Thacher & Bartlett LLP - New York, NY Caroline Waldner, Davis Polk & Wardwell LLP - Washington, DC
3:35 pm	**Adjourn**

MASTER CLASS G: Intellectual Property (limited capacity)

2:00 pm 1.50 hrs	**Master Class G: Intellectual Property: Understanding and Protecting What You Have** Gene Park, Morgan, Lewis & Bockius LLP - San Francisco, CA
3:35 pm	**Adjourn**

MASTER CLASS H: Investigations and Enforcement (limited capacity)

2:00 pm 1.50 hrs	**Master Class H: Investigations and Enforcement** Lauren N. Moore, WilmerHale - Washington, DC Raphael A. Prober, Simpson Thacher & Bartlett LLP - Washington, DC
3:35 pm	**Adjourn**