

# 2025 Nonprofit Organizations Fundamentals

## January 22, 2025 • Four Seasons Hotel • Austin, TX

### Wednesday Afternoon, Jan. 22, 2025

**Presiding Officer:**

**Andrea L. March**, Texas Rio Grande Legal Aid - Austin, TX

1:00 pm	<b>Registration Opens</b>  Includes light refreshments.
1:50 pm	<b>Welcoming Remarks</b>
2:00 pm 1.00 hr	<b>Texas Nonprofit Basics (Part 1): Entity Formation, Governance, and Fiduciary Duties</b>  A discussion about the types of entities that can be used to carry out nonprofit activities and the factors that should be considered when selecting among them. Recognizing that nonprofit corporations typically are the most appropriate choice, the panelists explain the role of a Board of Directors and offer suggestions for how to determine whether individual directors are abiding by their fiduciary duties.  Katherine E. David, Steptoe & Johnson PLLC - San Antonio, Texas Elaine Sommerville, Sommerville & Associates, P.C. - Arlington, TX
3:00 pm 1.00 hr	<b>Texas Nonprofit Basics (Part 2): Regulatory and Tax-Related Essentials</b>  Deepen your understanding of essential regulatory and tax issues for Texas nonprofits. This session covers critical compliance considerations, including franchise and property taxes, sales tax exemptions, UBIT basics and proactive steps to manage fundraising and event-related risks.  Kurt Coburn, Blazek & Vetterling - Houston, TX Genevra Williams, Mendrygal Law, PLLC - Dallas, TX
4:00 pm	<b>15-Minute Break</b>
4:15 pm 1.00 hr	<b>Federal Organization and Compliance for Nonprofits (Part 1): The Do's and Don'ts for Obtaining Tax-Exempt Status</b>  Learn what nonprofit organizations need to know to qualify for recognition of tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. Topics also include an overview of the application process, the different basis for obtaining exemption, and the different types of tax-exempt organizations from an attorney and accountant perspective. Learn about when it may be necessary from a liability standpoint to set up another entity.  Neely D. Duncan, Forvis Mazars, LLP - Dallas, TX Nykolas McKissic, Holland & Knight LLP - Dallas, TX

5:15 pm  
1.00 hr

**Federal Organization and Compliance for Nonprofits (Part 2): Maintaining Tax-Exempt Status**

Explore a high-level overview of the general compliance requirements in connection with maintaining tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. In particular, touch upon certain on-going federal and state-level reporting obligations, baseline operational and technical requirements, and governance practices.

Susanna Blackmon, Blazek & Vetterling - Houston, TX  
Hamish Nieh, Fizer Beck - Houston, TX

6:15 pm

**Adjourn to Networking Reception (6:15 p.m. - 7:15 p.m.)**

Join us for a networking opportunity with faculty and colleagues.