



PATRICIA C. SANDISON

Partner

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As a member of the Firm's Tax-Exempt Organizations practice group, Trish focuses her practice on nonprofit law, advising charities and other nonprofit tax-exempt organizations, including private foundations, 'friends of' organizations, community foundations, and institutions of higher education, among others, in matters relating to NYS and IRS legal requirements and best practices for nonprofit governance and operational matters. Trish regularly advises on issues involving charitable programming, fundraising, formation and dissolution of nonprofit organizations, obtaining and maintaining tax-exempt status, intermediate sanctions, donor-advised funds, board governance, joint ventures, mergers and restructuring, as well as general business matters.

Trish exclusively practices U.S. law and is admitted to practice in New York and Massachusetts.

Honors

At University at Buffalo School of Law, Trish was editor-in-chief of the *Buffalo Human Rights Law Review*.

Experience

Hodgson Russ establishes U.S. "friends" organizations for foreign charities to fundraise in the United States. We provide a complete package of services for our foreign charitable clients, including creating a U.S. nonprofit entity, obtaining an IRS 501(c)(3) determination, advising on receiving and acknowledging gifts, and advising on proper forms of corporate governance and compliance with state and federal laws.

Hodgson Russ represented a New York State-based manufacturer of branded, unbranded, and private-label confectionery products and its affiliate in a sale, merger, equity rollover, and refinancing transaction with a Virginia-based distributor of gourmet food and confections. The merger more than doubled the distributor's

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Practices & Industries

Tax-Exempt Organizations
Corporate & Business
College & University
Corporate Governance & Compliance
Corporate Trust
Education
Professional Services

Admissions

New York
Massachusetts

Education

Boston University, B.A., cum laude
University at Buffalo School of Law,
J.D., cum laude

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annual revenue, while expanding the company's geographic capabilities into the northeast.

In the News

Thought Leaders: The Community Benefits
Buffalo Business First, May 22, 2020

Albany Business Review - Industry Roundtable: Nonprofit & Charitable Organizations
Albany Business Review, November 16, 2018

Peak Resorts Completes Acquisition Of Hunter Mountain For \$36.8 Million
The Street, January 7, 2016

Hodgson Russ Represents Criterion Capital Partners in Acquisition of Bebo From AOL
June 18, 2010

Associates Amy L. Katcherian and Patricia C. Sandison Join Hodgson Russ
May 6, 2010

Press Releases

Hodgson Russ Announces Eight Newly Elected Partners, Five Attorneys Promoted to Senior Associate
Press Release, January 8, 2019

Publications

U.S. Department of Education Announces Long-Awaited Final Title IX Regulations
Hodgson Russ Education Alert, April 25, 2024

New York State Legislative Developments For Tax-Exempt Organizations/Nonprofits
Hodgson Russ Tax-Exempt Organizations Alert, December 15, 2021

Recent Developments For Tax-Exempt Organizations/Nonprofits
Hodgson Russ Tax-Exempt Organizations Alert, November 10, 2021

New Nonprofit Filing Requirements with NYS Department of State
Hodgson Russ Tax-Exempt Organizations Alert, May 14, 2021

Recent COVID-19 Developments for Tax-Exempt Organizations/Nonprofits
Hodgson Russ Tax-Exempt Organizations Alert, May 13, 2021

Congress and the President Approve \$284 Billion Second Round of Paycheck Protection Program Loans In Support of Struggling Small Businesses
Hodgson Russ Corporate & Business Alert, December 30, 2020

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IRS Recognizes the Issuance of Erroneous Tax-Exempt Status Revocations Due to COVID-Related Computer Issue
Hodgson Russ Tax-Exempt Organizations Alert, November 2, 2020

Update on CARES Act Emergency Financial Aid Grants to Higher Education Students
Hodgson Russ College & University Alert, July 31, 2020

Women on Corporate Boards Study – New Corporate Reporting Requirements Now in Effect in New York
Hodgson Russ Corporate Governance & Compliance Alert, June 30, 2020

IRS Postpones Due Date for Form 990 Series Returns
Hodgson Russ Tax-Exempt Organizations Alert, April 16, 2020

Presentations & Events

Trish routinely gives presentations to clients' Boards and management on nonprofit corporate governance and legal updates

Tax-Exempt Seminar: Current New York State & IRS Enforcement Efforts
140 Pearl Street, Suite 100, Buffalo, New York, 14202, April 25, 2024

Advising International Charitable Organizations With U.S. Donors and U.S. Investments
NYSBA, August 8, 2022

Current Trends in Charitable Planning
NYSBA - Trusts & Estates Law Section, April 28, 2021

18th Annual Camp Finance 2019: Building Capacity in a Changing Landscape
Mohonk Mountain House, New Paltz, New York 12561, October 10, 2019

New York Council of Nonprofits, Inc. (NYCON) – Nonprofit governance with an Emphasis on Conflicts of Interest
Camp Finance 2018
Hodgson Russ, New Paltz, New York, October 4-5, 2018

Hodgson Russ Seminar: Current Trends and Legal Updates for Tax-Exempt Organizations
Hodgson Russ, The Guaranty Building, 140 Pearl Street, Buffalo, NY, July 11, 2018

New York Council of Nonprofits, Inc. (NYCON) - Serving on a Non-Profit Board 101: Practical Considerations & General Overview of Non-Profit Landscape
Camp Finance 2017
Hodgson Russ, October 5, 2017

2016 Lumsden McCormick Exempt Conference: Legal Considerations for Tax Exempt Entities
Buffalo Niagara Marriott, 1340 Millersport Highway, Amherst, NY, November 17, 2016

Panelist for Lawley Not-for-Profit Workshop: *Managing Financial Challenges*
Buffalo, NY, June 11, 2015

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NY Nonprofit Revitalization Act Seminar
Hodgson Russ, New York, NY, May 15, 2014

Professional Affiliations

- New York State Bar Association
- Capital District Women's Bar Association

Community & Pro Bono

- Co-Chair: University at Buffalo Law Alumni, Albany Chapter Steering Committee (2018 to present)
- Member, Board of Directors: International Institute of Buffalo (March, 2011 - February, 2016)
- Co-Chair, Board of Directors: International Institute of Buffalo (2014 -2015)
- Vice Chair, Board of Directors: International Institute of Buffalo (2013 - 2014)
- Advisory Board Member: Buffalo Niagara 360 (2011-2014)
- Member, Board of Directors: University at Buffalo School of Law, Graduates of the Last Decade (GOLD) Group (2011 to 2014)
- Alumni Mentor: University at Buffalo, New York City Program in Finance and Law (2007 - 2010)
- Alumni Mentor: University at Buffalo School of Law, Mentor Program for Law Students