

## Exempt Organizations

For more than 50 years, Caplin & Drysdale's Exempt Organizations Group has served some of the nation's most prominent nonprofit organizations. We represent hundreds of tax-exempt organizations each year, ranging from small start-ups to the largest private foundations in the country. The Group prides itself on providing creative, pragmatic, and accessible legal advice informed by a keen understanding of and sensitivity to the mission and business objectives of its nonprofit clients.

### **Areas of Focus**

#### **Advocacy, Lobbying, and Political Campaign Activity**

Caplin & Drysdale's Exempt Organizations group has substantial experience navigating the rules that affect a nonprofit organization's ability to engage in advocacy, lobbying, and political campaign activities. Several of our attorneys played an active role in drafting and enforcing these rules while at the IRS, and they bring a unique perspective to nonprofits seeking to accomplish advocacy goals while minimizing compliance risk. Based in Washington, D.C., we have the advantage of ongoing contact with the IRS and Treasury Department officials. We are able to learn of new developments in the interpretations of the law and, more importantly, how the IRS will treat advocacy, lobbying, and political campaign activities when implemented. We have counseled and trained a broad range of charities, private foundations, and social welfare organizations on how to engage in advocacy within the law. Activities that require consideration of what the tax law requires may also be subject to federal, state, and local lobbying disclosure and campaign finance rules. For this expertise, we partner with our Political Law colleagues.

#### **IRS Interaction**

When the IRS begins an audit of your organization, the possible consequences might be much more serious than simply a bill for tax due. Your exempt organization might lose credibility with the public and with donors, tax-exempt financing, and possibly its exemption altogether. Caplin & Drysdale can defend your exemption – and everything that depends upon it – in an IRS examination.

Our attorneys have represented exempt organizations in every stage of the audit process, including litigation where we collaborate with our Complex Litigation group. We frequently work as part of a team with in-house counsel, local counsel, and other lawyers who have an established relationship with the organization to offer our unique expertise with the IRS.

In addition to handling IRS audits, our attorneys regularly represent organizations seeking a ruling or a determination before the IRS and remain in ongoing contact with the IRS agents and officials. Several of our Exempt Organizations attorneys have previously served as technical advisors to the Director of Exempt Organizations at the IRS, allowing them to gain insider knowledge of the IRS rules and operations and to better navigate the IRS processes in order to help organizations achieve their programmatic and philanthropic goals.

## **Tax-Exempt Organization Formation**

Caplin & Drysdale represents new nonprofit groups in all aspects of the organization process, including structuring and creation of the new entity, qualification for tax-exempt status and applications to the IRS, and ongoing advice for maintaining that status. In connection with creating new tax-exempt organizations, our advice typically includes counsel either on achieving and maintaining public charity status or on complying with the regulations governing private foundations. In addition to forming entities, the Exempt Organizations group has extensive experience with helping nonprofit organizations with compliance filing requirements that may be triggered by their activities within a specific jurisdiction. Requirements may include business licenses, trade name registrations, doing business registrations, charitable solicitation registration, and obtaining exemptions from state taxes.

## **Private Foundations**

Caplin & Drysdale has been helping private foundations navigate the rules governing their special tax status since the rules were first written into law in 1969. One of our earliest Exempt Organizations Members, Thomas Troyer, was a principal author of the original Treasury study that forms the backbone for all of these rules. He and other Caplin & Drysdale attorneys have been instrumental in the development and understanding of these rules over the past 50 years.

Our work on behalf of clients ranges from helping individuals who want to establish traditional family foundations with standard grantmaking programs to helping some of the largest and most innovative foundations in the country explore the boundaries of program-related investments, grantmaking abroad, and venture philanthropy through a network of taxable and tax-exempt entities. Our attorneys work with private foundation clients on specialized issues like self-dealing, excess business holdings, jeopardizing investments, and taxable expenditures; charitable distributions; executive compensation; and reviewing arrangements for foundations that support work involving government officials to ensure compliance with the self-dealing rules and working with our colleagues in our Political Law group on the ethics and gifts rules that may apply.

## **Public Charities**

As skilled nonprofit law advisors, we form and represent hundreds of public charities each year, ranging from small start-up organizations to the largest public charities in the country. Within the scope of our representation, we advocate for their interests before federal agencies, federal and state courts, state attorneys general, and other nonprofit regulators. We also provide ongoing legal and practical advice on maintaining public charity status; executive compensation; advocacy and lobbying activities; and how public charities can structure their activities within the limits of the law, focusing on finding innovative solutions that allow them to achieve their programmatic objectives. Over the years, Caplin & Drysdale's Exempt Organizations group has represented all types of public charities, including advocacy groups, nonprofit newspaper publishers, environmental organizations, health charities, universities, hospitals, "friends of" organizations, churches, and foreign organizations.

### **Affiliated Entities**

Many exempt organizations find that they can achieve their missions more successfully by creating affiliates, whether tax-exempt or taxable. Affiliates may meet a range of needs from limiting liability for a particular activity, to carrying out activities that may threaten the exemption of the initial organization to creating a more attractive funding vehicle for donors. We routinely counsel clients on the myriad of issues that come with these arrangements involving federal information return reporting, state tax exemption, tax matters related to charitable giving, and employment tax and employee benefit plan compliance. Our attorneys have helped many organizations structure tax-efficient arrangements with affiliates and subsidiaries that meet their business needs. We also have assisted existing affiliates identify legal risks and address them by ensuring they have appropriate practices, policies, and procedures in place governing the relationship. The Exempt Organizations group has extensive experience with conducting mock audits, drafting resource sharing agreements, and otherwise helping affiliated organizations collaborate while maintaining individual autonomy and minimizing the risk of losing their exempt status.

### **Family Philanthropy**

Caplin & Drysdale regularly assists high-net-worth individuals (HNWIs) and their families in achieving their philanthropic objectives. Our Exempt Organizations team can help with:

- offering advice on the operation and governance of family foundations;
- devising philanthropic plans that utilize direct charitable giving, donor advised funds, charitable remainder trusts, and family foundations; and
- assisting domestic and international clients with developing sophisticated estate plans, including planning for lifetime gifts, charitable giving, and dynastic transfers.

In partnership with our Private Client group, we provide practical guidance to HNWIs, their families, and their nonprofit organizations, helping them make the best decisions from the standpoint of charitable and estate planning.

### **Revenue-Generating Activities**

Being tax-exempt does not always guarantee that an organization will never have to pay income tax. An organization with too much taxable activity may risk losing its tax-exempt status altogether. Our Exempt Organizations attorneys are skilled at helping nonprofits understand how the unrelated business income tax rules work so that they can make informed decisions to minimize or eliminate tax liability and protect their tax-exempt status. Our attorneys drew on their technical expertise to help clients work through the complexities and uncertainty caused by Tax Cuts and Jobs Act's changes to the calculation of unrelated business taxable income (UBIT). Our experience goes beyond planning—we have successfully litigated UBIT issues in the Tax Court and in other federal courts and have resolved numerous UBIT disputes at the IRS appeals level.

### **Related Practices**

Corporate Law

Political Law

Private Client

## News & Insights

### NEWS

Caplin & Drysdale Elects Two New Members  
10.03.2022

Shamara James Named a Top 40 Under 40 Lawyer by The National Black Lawyers  
Awards & Rankings | 07.25.2022

Caplin & Drysdale Welcomes Back Amanda Reed  
07.13.2022

Ronald Cluett Comments on New RMD Rules  
*PLANADVISOR*, 04.25.2022

Caplin & Drysdale Welcomes Back Katherine Karl Former General Counsel of the Humane Society of the United States  
*Caplin & Drysdale*, 03.31.2022

USA TODAY Quotes Meghan Biss on the Tax Consequences of Football Coach Changes at the University of Miami  
*USA TODAY*, 12.07.2021

Caplin & Drysdale Earns 10 Tier 1 Practice-Area Rankings in 12th Edition of *U.S. News – Best Law Firms*<sup>®</sup>  
Awards & Rankings | *U.S. News & World Report*, 11.04.2021

Caplin & Drysdale Announces the Election of Two New Members  
10.01.2021

Caplin & Drysdale Attorneys Listed as "Best Lawyers In America"  
Awards & Rankings | 08.19.2021

Caplin & Drysdale Welcomes Shamara James  
07.20.2021

Law360 Quotes David Rosenbloom New Global Tax Rules  
*Law360*, 07.12.2021

Beth Kaufman Talks to Tax Notes on Biden's Recently Released Tax Proposal  
*Tax Notes*, 06.01.2021

Tax Notes Quotes Meghan Biss on IRS E-Filing  
*Tax Notes*, 05.12.2021

Beth Kaufman Comments on Biden's New Tax Proposal in WSJ  
*Wall Street Journal*, 04.30.2021

Super Lawyers<sup>®</sup> Names Caplin & Drysdale Attorneys Among D.C.'s Most Prominent Practitioners  
Awards & Rankings | *Super Lawyers*, 04.29.2021

Meghan Biss and Sharon Want Comment on New Exempt Organizations Director at IRS in Tax Notes  
*Tax Notes*, 04.26.2021

Meghan Biss Talks to Law360 on Decline in Audits of Tax-Exempt Organizations  
*Law360*, 04.06.2021

Douglas Varley Talks to Los Angeles Times About Hollywood Foreign Press Association  
*Los Angeles Times*, 02.22.2021

Meghan Biss Talks to Tax Notes on Retirement of IRS Officials  
*Tax Notes*, 12.07.2020

Tax Notes Quotes Meghan Biss on UBTI Calculations  
*Tax Notes*, 11.20.2020

Tier 1 Rankings for Caplin & Drysdale's Practice Groups in U.S. News – Best Law Firms' List  
Awards & Rankings | *U.S. News & World Report*, 11.05.2020

Meghan Biss Comments in Law360 on NRA Investigation  
*Law360 Tax Authority*, 10.21.2020

Douglas Varley Named President of Caplin & Drysdale  
Press Releases | 10.07.2020

Mark Matthews Comments on IRS Investigating NRA in WSJ  
*The Wall Street Journal*, 10.05.2020

Meghan Biss Comments on NRA and Membership Organizations  
*The NonProfit Times*, 10.01.2020

Caplin & Drysdale Earns Top Ranking in 2021 "Best Lawyers in America"  
Awards & Rankings | *U.S. News & World Report*, 08.20.2020

Douglas Varley Speaks to Washington Post on NRA Lawsuit  
*The Washington Post*, 08.06.2020

Douglas Varley Weighs in on Lawsuit Filed Against the NRA  
*NPR WAMU*, 08.06.2020

6 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation Virtual May Meeting  
06.29.2020

Caplin & Drysdale D.C. Attorneys are Recognized by Super Lawyers®  
Awards & Rankings | *Super Lawyers*, 05.04.2020

Meghan Biss Talks to Tax Notes on IRS EO Determinations Process  
*Tax Notes*, 12.13.2019

Douglas Varley and Meghan Biss Comment on Salt Lake Tribune Becoming a 501(c)(3)  
*Associated Press*, 11.29.2019

Caplin & Drysdale Earns Top-Tier "Best Law Firms" Rankings in 10th Edition of U.S. News – Best Lawyers  
Awards & Rankings | *U.S. News & World Report*, 11.01.2019

Caplin & Drysdale Announces the Election of Four New Members  
10.01.2019

Douglas Varley Comments on Loans by Nonprofits in Washington Post  
*The Washington Post*, 09.07.2019

Douglas Varley Receives Outstanding Nonprofit Lawyer Award  
Awards & Rankings | *American Bar Association*, 08.20.2019

Caplin & Drysdale Attorneys Listed as "Best Lawyers In America"  
Awards & Rankings | 08.15.2019

Douglas Varley Talks to The Washington Post on NRA's Tax Exempt Status  
*The Washington Post*, 08.06.2019

Meghan Biss Comments on EO Disclosure Rule in Tax Notes  
*Tax Notes*, 08.05.2019

Tax Notes Quotes Meghan Biss on Next IRS Deputy Commissioner  
*Tax Notes*, 07.31.2019

Mark Matthews Quoted in "Inside the IRS's Audits of the President"  
*POLITICO*, 07.19.2019

Doug Varley Speaks to The Washington Post on the NRA's Federal and State Filings  
*The Washington Post*, 06.09.2019

William Fournier Comments on Make Your Date Organization  
*Detroit Free Press*, 05.09.2019

Douglas Varley Comments on Nonprofits' Political Activity  
*Institutional Investor*, 04.23.2019

Super Lawyers® Recognizes 22 Caplin & Drysdale Attorneys in D.C.  
Awards & Rankings | *Super Lawyers*, 04.22.2019

Tax Notes Quotes Meghan Biss on IRS Reform Bill Modernizing EO Return Filing  
*Tax Notes*, 04.11.2019

Mark Matthews & Meghan Biss Comment on Tax Impact of College Admissions Scandal  
*Associated Press*, 04.02.2019

CNN Quotes Scott Michel and Meghan Biss on Tax Impact of College Admissions Scandal  
*CNN*, 03.22.2019

MEDIA ADVISORY: Tax Problems Loom in the College Admissions Scandal  
*Caplin & Drysdale, Chartered*, 03.18.2019

ABC News Quotes Douglas Varley on Potential IRS Red Flags for Trump Charitable Transactions  
*ABC News*, 02.28.2019

Meghan Biss Comments on New Requirements for Nonprofits with D.C. Tax-Exempt Status  
*Bloomberg Law*, 02.27.2019

Bloomberg Law Quotes Christopher Rizek and Meghan Biss on Impact of Growing IRS Backlog During Shutdown  
*Bloomberg Law, Daily Tax Report*, 01.23.2019

Meghan Biss Comments on Possible IRS Guidance During Government Shutdown

*Tax Notes*, 01.23.2019

Douglas Varley Discusses Key Issues for General Counsel of International Nonprofits at Directors Roundtable Event

*The Directors Roundtable*, 01.22.2019

POLITICO Quotes Matthew Sanderson: Congress Unlikely to Stop Super PACS from Hiding Donors

*POLITICO*, 12.30.2018

VIDEO: Caplin & Drysdale Alum Courtney Dunbar Jones Testifies Before U.S. Senate Committee on Finance

*U.S. Senate Committee on Finance*, 12.11.2018

Caplin & Drysdale Earns 11 Tier 1 Practice-Area Rankings in Ninth Edition of *U.S. News – Best Law Firms®*

Awards & Rankings | *U.S. News & World Report*, 11.01.2018

PODCAST: Mark Matthews Discusses the IRS and Tax Evasion with AML's John Byrne

*AML Conversations*, 10.10.2018

Boston Globe Quotes Trevor Potter on Campaign Ad Violations

*The Boston Globe*, 08.31.2018

Meghan Biss Talks to Tax Notes: Guidance on UBTI Allocations Allows 'Good Faith' Interpretations

*Tax Notes*, 08.22.2018

Caplin & Drysdale Improves Ranking in 2019 "Best Lawyers in America"

Awards & Rankings | 08.15.2018

Washington Post Quotes Trevor Potter on Democratic Candidate Corporate Donations

*The Washington Post*, 08.02.2018

Douglas Varley Comments on New Tax-Exempt Donor Rule

*MLex US Tax Watch*, 07.27.2018

Washington Post Quotes Christopher Rizek on Trump's Charitable Foundation Tax Returns

*The Washington Post*, 06.22.2018

9 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation Meeting

*Caplin & Drysdale*, 05.09.2018

Tax Notes Quotes Meghan Biss on Impact of New Excise Tax for Nonprofits

*Tax Notes*, 03.08.2018

Caplin & Drysdale Welcomes Former IRS Nonprofit Senior Technical Adviser and Strengthens Tax Controversies and Private Client Groups

*Caplin & Drysdale, Chartered*, 01.16.2018

How Will Businesses and Individuals be Impacted by Tax Reform?

*Caplin & Drysdale, Chartered*, 01.01.2018

Tier 1 Rankings for Caplin & Drysdale's Legal Services in 2018 *U.S. News – Best Law Firms' List*

Awards & Rankings | *U.S. News & World Report*, 11.01.2017

Bloomberg Quotes Douglas Varley: Government Settles Two Tea Party Suits Over IRS Targeting

*Bloomberg Law*, 10.27.2017

Caplin & Drysdale Earns Top Ranking in 2018 "Best Lawyers in America"  
Awards & Rankings | 08.15.2017

18 Caplin & Drysdale Lawyers Recognized in 2017 Legal 500 Ranking  
Awards & Rankings | *The Legal 500*, 06.02.2017

Caplin & Drysdale's Core Legal Services Earn Tier 1 Rankings in "Best Law Firms" for 2017  
Awards & Rankings | *U.S. News & World Report*, 11.02.2016

Caplin & Drysdale Listed in "Above the Law's" Tax Firm Power List  
Awards & Rankings | *Above the Law*, 07.29.2016

Bloomberg BNA Quotes Doug Varley on New IRS Rules for Nonprofits  
*Bloomberg BNA*, 07.09.2016

Caplin & Drysdale Recognized for Cutting Edge Advice  
Awards & Rankings | *The Legal 500*, 06.16.2016

BillMoyers.com Interviews Trevor Potter on Campaign Finance Reform  
*BillMoyers.com*, 04.06.2016

Patricia Lewis and Anne O'Brien Named in 2016 "Best of the Best" Global Ranking  
Awards & Rankings | *Expert Guides*, 04.05.2016

Caplin & Drysdale Attorneys Comment on Chan Zuckerberg Initiative  
*Tax Notes*, 12.11.2015

U.S. News & World Report Lists Caplin & Drysdale in "Best Law Firms" for 2016  
Awards & Rankings | 11.02.2015

Worldwide Tax Daily Quotes Mark Matthews on Jonathan Pollard and the FBAR Hammer Penalty  
*Worldwide Tax Daily*, 07.30.2015

Caplin & Drysdale Named Top Tier Firm for Tax Controversy  
Both | 06.08.2015

Worldwide Tax Daily Quotes Mark Matthews on FATCA: Swatting Flies With Atom Bombs  
*Worldwide Tax Daily*, 04.02.2015

Caplin & Drysdale Elects Three New Members  
Press Releases | *Caplin & Drysdale*, 02.02.2015

Caplin & Drysdale Receives High Rankings from 2015 U.S. News-Best Law Firms  
Awards & Rankings | *U.S. News - Best Lawyers*, 11.04.2014

Exempt Organizations Group Hosts Nonprofit Leaders  
*Caplin & Drysdale*, 10.06.2014

With Its Founders, Caplin & Drysdale Celebrates 50 Years of Excellence  
Press Releases | *Caplin & Drysdale*, 07.23.2014

Clients and Peers Recommend Caplin & Drysdale in 2014 Legal 500 Ranking  
Awards & Rankings | *The Legal 500*, 07.01.2014

The Washington Post Lists Caplin & Drysdale Attorneys Among the Top Attorneys in D.C.  
Awards & Rankings | *The Washington Post*, 04.30.2014



Caplin & Drysdale Strengthens Global Tax and Litigation Services  
Press Releases | 01.08.2014

Firm Client Open Source Digital Voting Achieves 501(c)(3) Status After Six-Year Battle with IRS  
*Open Source Digital Voting Press Release*, 08.08.2013

Vault Ranks Caplin & Drysdale a Top Tax Practice for 2014  
Awards & Rankings | *Vault*, 07.16.2013

The Legal 500 Recommends Caplin & Drysdale As a Leading Firm For 2013  
Awards & Rankings | *The Legal 500*, 06.03.2013

Super Lawyers Lists Nineteen Caplin & Drysdale Attorneys  
Awards & Rankings | *Super Lawyers*, 04.29.2013

Trevor Potter Discusses Dissolving a Super PAC on The Colbert Report  
*The Colbert Report*, 11.12.2012

U.S. News Recognizes Caplin & Drysdale With Top Ranking  
Awards & Rankings | 11.08.2012

Trevor Potter Quoted on Campaign Finance  
*Slate*, 10.05.2012

Chambers and Legal 500 Recognize Caplin & Drysdale in 2012 Top Rankings  
Both | *Chambers USA / The Legal 500*, 06.12.2012

Trevor Potter Quoted in The Boston Globe, Super PACs' Impact Growing  
*The Boston Globe*, 12.20.2011

2012 Tax Directors Handbook Ranks Caplin & Drysdale as Leading Tax Law Firm  
Awards & Rankings | *Tax Directors Handbook*, 12.01.2011

Bryson Morgan Quoted in MSNBC, Sports Fans Play the Washington Game  
*MSNBC*, 10.28.2011

NPR's "All Things Considered" Interviews Trevor Potter on SuperPACs  
*NPR's "All Things Considered"*, 09.03.2011

The Best Lawyers in America Ranks 19 Caplin & Drysdale Attorneys as Leaders in Their Field  
Awards & Rankings | *U.S. News & World Report*, 09.01.2011

The Washington Post Quotes Trevor Potter and Matthew Sanderson on Group Shapes Debate on College  
Football Championship, Despite Tiny Budget  
*The Washington Post*, 08.17.2011

Chambers and Legal 500 Recognize Caplin & Drysdale in 2011 Top Rankings  
Both | *Chambers USA / The Legal 500*, 06.16.2011

Douglas Varley Joins Audubon Board  
*National Audubon Society*, 05.17.2011

Matthew Sanderson's PlayoffPAC Keeps Pressure on BCS  
*USA Today*, 05.11.2011

Douglas Varley Is Quoted in Bloomberg on AARP's Tax Exempt Status  
*Bloomberg*, 03.30.2011

## EVENTS

Meghan Biss Moderates Panel on Recent Exempt Organizations Developments from IRS and Treasury at ABA Fall Tax Exempt Organizations Symposium  
Virtual, 09.08.2022

Katherine Karl Explores Lobbying Limitations for Exempt Organizations at ABA Fall Tax Exempt Organizations Symposium  
Virtual, 09.08.2022

Meghan Biss Analyzes Post-Pandemic IRS Challenges for Exempt Organizations at AICPA & CIMA Not-for-Profit Industry Conference  
Gaylord National, National Harbor, MD, 06.15.2022

Meghan Biss Explores Recent Exempt Organizations Developments from IRS and Treasury at AICPA & CIMA Not-for-Profit Industry Conference  
Gaylord National, National Harbor, MD, 06.13.2022

Meghan Biss Addresses Recent Legal Developments Impacting Exempt Organizations at AICPA & CIMA Not-for-Profit Industry Conference  
Gaylord National, National Harbor, MD, 06.13.2022

Katherine Karl Explores Cryptocurrency and Tax-Exempt Organizations on D.C. Bar Tax Series Webinar  
06.02.2022

Meghan Biss and Katherine Karl Analyze Role of Nonprofit CFO at ACC Nonprofits and Associations Conference  
Virtual, 05.05.2022

Meghan Biss Addresses Legal Ethics for Exempt Organizations at Georgetown Law Conference  
Grand Hyatt Washington, D.C., 04.29.2022

Katherine Karl Explores Election Year Challenges for Exempt Organizations at Georgetown Law Conference  
Grand Hyatt Washington, D.C., 04.28.2022

Katherine Karl Speaks at TEGE Exempt Organizations Council Practitioner Roundtable  
03.04.2022

Katherine Karl Addressed Governance in Times of Crisis at UT School of Law 39th Annual Nonprofit Organizations Institute  
01.13.2022

Meghan Biss Addresses Disaster Relief at AICPA & CIMA Not-for-Profit Industry Conference  
12:50 PM to 2:05 PM  
06.09.2021

Meghan Biss Explores Tax Issues Impacting Nonprofits at AICPA & CIMA Not-for-Profit Industry Conference  
2:20 PM to 3:10 PM  
06.09.2021

Meghan Biss Moderates Panel on Recent Developments Within Government at AICPA & CIMA Not-for-Profit Industry Conference  
10:45 AM to 12:25 PM  
06.07.2021

Sharon Want Addresses Nonprofit Governance at 2021 Nonprofits & Associations Conference  
11:40 AM to 12:40 PM ET  
05.20.2021

Meghan Biss Moderates Panel with IRS Representatives at ABA 2021 May Tax Meeting  
11:15 AM ET  
05.11.2021

Katherine Karl Speaks on Advocacy Issues for Charitable Organizations at Georgetown Law Conference  
04.23.2021

Katherine Karl Moderates Panel on Broker Relationships at ACC Nonprofits & Associations Committee Roundtable Series  
04.21.2021

Katherine Karl Speaks on Governance and Fiduciary Issues During a Crisis at University of Texas School of Law 38th Annual Nonprofit Organizations Institute  
01.20.2021

Meghan Biss Addresses Foundations' Disaster Relief Options at Rocky Mountain Tax Seminar  
10:35 AM - 11:00 AM  
09.17.2020

Meghan Biss Discusses Updates for UBIT and Exempt Organization Compensation on ABA Virtual 2020 May Tax Meeting  
1:45 PM - 3:00 PM  
07.15.2020

Meghan Biss Discusses CARES Act at AICPA Not-for-Profit Industry Conference  
12:15 PM – 1:05 PM  
06.22.2020

Meghan Biss Explores Recent IRS and Treasury Developments Including COVID-19 Impacts at AICPA Not-for-Profit Industry Conference  
4:00 PM – 4:50 PM  
06.22.2020

Meghan Biss Explores Ethical Challenges at 37th Annual Nonprofit Organizations Institute  
1:35 PM to 2:35 PM  
01.24.2020

Douglas Varley Discusses 1969 Tax Act at Mellon Foundation Event  
4:15 PM  
11.20.2019

Sharon Want Speaks at PIE Network Summit  
09.26.2019

Anne O'Brien Presents at Inaugural Mid-Atlantic Fellows Institute  
New York, NY, 09.12.2019

Meghan Biss Addresses Ethical Issues at UT Law Higher Education Taxation Institute  
11:45 AM  
06.04.2019

Meghan Biss Discusses Ethics at 2019 Representing and Managing Tax-Exempt Organizations Conference  
11:30 AM - 11:40 AM  
04.25.2019

Meghan Biss Addresses Legislative and Regulatory Updates at D.C. Bar Series  
12:00 PM to 1:30 PM  
04.03.2019

Meghan Biss Analyzes UBIT Issues & Tax Reform at Washington Non-Profit Legal & Tax Conference  
10:50 AM to 11:50 AM ET  
03.29.2019

Sharon Want Discusses Nonprofit Governance at ABA Business Law Section Meeting  
03.29.2019

Meghan Biss Moderates Remarks from the Director of Exempt Organizations  
8:00 AM to 9:00 AM ET  
02.22.2019

Meghan Biss Examines Government Shutdown and Practical Guidance Under TCJA  
9:10 AM to 11:10 AM ET  
02.22.2019

Meghan Biss Moderates Panel on Developments Under the Tax Cuts and Jobs Act at ABA 2019 Midyear Meeting  
10:00 AM CT  
01.18.2019

Meghan Biss Explores Tax Reform Affecting Exempt Organizations at 36th Annual Nonprofit Organizations Institute  
9:00 AM CT  
01.17.2019

William Fournier Addresses Form 990-PF at Nonprofit Organizations Back to Basics Workshop  
4:00 PM and 5:15 PM CT  
01.16.2019

Meghan Biss Discusses Financial Landmines at NBI Nonprofit Seminar  
1:30 PM - 2:20 PM  
10.29.2018

Douglas Varley Discusses Key Issues for General Counsel of International Nonprofits at Directors Roundtable Event  
8:30 AM - 10:45 AM  
10.24.2018

Meghan Biss Discusses IRS/State AG Audits at AICPA Conference

10:30 AM to 12:00 PM

10.16.2018

Meghan Biss Moderates Panel on IRS TE/GE at AICPA Conference

4:50 PM to 5:40 PM

10.16.2018

William Fournier Explores Shared Services on ACC Nonprofit Organizations Call

3:00 PM

09.11.2018

Meghan Biss Discusses UBTI Tax Reform at TEGE Exempt Organizations Council Program

06.15.2018

William Fournier Discusses Employee Sharing at TEGE Exempt Organizations Council Program

06.15.2018

Meghan Biss Analyzes Taxable Income Silos at ABA May Meeting

11:30 AM

05.11.2018

Douglas Varley Discusses Complex Grantmaking Issues at Georgetown University Law Center Conference

9:00 AM to 10:15 AM

04.27.2018

Meghan Biss Explores Advanced Issues for Nonprofit M&A at ABA Business Law Section Spring Meeting

9:00 AM - 10:00 AM

04.13.2018

Meghan Biss Discusses Employment Tax Issues for Nonprofits at 2018 Joint TE/GE Council Meeting

10:35 AM - 11:35 AM

02.23.2018

Douglas Varley Explores Advocacy Outside the U.S. at ABA Tax Section 2018 Midyear Meeting

3:00 PM to 4:00 PM

02.09.2018

Sharon Want Examines Fundamentals of Nonprofit Governance at NBI Seminar

2:00 PM - 3:30 PM

09.14.2017

William Fournier to Speak at ABA Business Law Section Annual Meeting

09.09.2016

Douglas Varley to Speak on Self-Dealing Issues at Georgetown University Law Center

04.29.2016

Christopher Rizek to Chair Tax Controversy CLE

10.08.2015

Mark Matthews to Speak on Compliance Initiatives and Voluntary Disclosure

08.14.2015

James Wehner and Sharon Want to Speak at Nonprofits and Associations Forum  
07.15.2015

Sharon Want to Speak on Forming, Governing, and Taxing Nonprofit Entities at ALI CLE  
06.24.2015

Christopher Rizek to Serve on Planning Committee for 7th Annual Tax Controversy Forum  
06.05.2015

Mark Matthews to Speak on Pro Bono & Tax Clinics Panel  
05.09.2015

Douglas Varley to Speak on Private Foundations Panel  
01.30.2015

Walter Slocombe to Speak on the ISAB Report on U.S.-Russia Relations  
01.15.2015

William Fournier to Speak on Form 990 and Other IRS Reporting Issues  
10.01.2014

William Fournier to Speak at D.C. Bar Program  
05.21.2014

Douglas Varley to Speak at Dallas CPA Society Conference - Convergence 2013  
05.08.2013

Douglas Varley to Speak at Georgetown Law Center Conference on Issues in Nonprofit Governance  
04.24.2013

Douglas Varley to Speak at ABA's 2012 Joint Fall CLE Meeting  
09.14.2012

Trevor Potter and Douglas Varley Present Audio Conference Panel  
01.29.2010

## **PUBLICATIONS**

Supreme Court Overturns *Roe v. Wade*: What Does it Mean for Nonprofits?  
Exempt Organizations Alert | 06.28.2022

New York Imposes New Filing Requirements on Nonprofits  
Political Law Alert | 05.14.2021

IRS Proposes Regulations on UBTI Siloing; Comments Due Soon  
Exempt Organizations Alert | 04.28.2020

UPDATE: Applying for Federal Tax-Exemption Under Section 501(c)(3)  
Article | *Practical Law*, 04.23.2020

UPDATE: CARES Act Assistance for Nonprofit Employers: Retention Credits and Tax Deferral  
Exempt Organizations Alert | 04.13.2020

CARES Act Assistance for Nonprofit Employers: Update on Loans to Larger Nonprofits  
Exempt Organizations Alert | 04.10.2020

IRS Extends the Deadline for Exempt Organizations to File Federal Tax Returns

Exempt Organizations Alert | 04.10.2020

UPDATE: CARES Act Assistance for Nonprofit Employers: Paycheck Protection Loans and Loan Forgiveness

Exempt Organizations Alert | 04.03.2020

CARES Act Assistance for Nonprofit Employers: Loans, Emergency Grants and Other Assistance

Exempt Organizations Alert | 04.03.2020

Update on Nonprofit Donor Disclosure Requirements: IRS Tries Again

Exempt Organizations Alert | 09.10.2019

Update on Nonprofit Donor Disclosure Requirements

Exempt Organizations Alert | 08.01.2019

Applying for Federal Tax-Exemption Under Section 501(c)(3)

Article | *Practical Law*, 04.26.2019

Tax Problems Loom in the College Admissions Scandal

Tax Alert | 03.18.2019

What You Need to Know About the New Tax on "Excess" Nonprofit Compensation

Exempt Organizations Alert | 01.11.2019

U.S. Supreme Court Denies Request for Stay of Ruling Requiring Nonprofit Donor Disclosure

Political Law Alert | 09.19.2018

IRS Issues Guidance on Calculating Unrelated Business Income Tax

Exempt Organizations Alert | 08.23.2018

Mergers, Acquisitions, and Conversions in the Context of Nonprofit Organizations

Article | *ABA Business Law Today*, 08.14.2018

Federal District Court Vacates FEC Independent Expenditure Donor Disclosure Rule; Appeal Likely

Political Law Alert | 08.09.2018

IRS Donor Disclosure Requirements Eliminated for Most Nonprofit Organizations

Exempt Organizations Alert | 07.17.2018

IRS Guidance Removes Obstacle to Restructuring Tax-Exempt Organizations

Exempt Organizations Alert | 03.08.2018

With 2018 Midterms Approaching, Our Elections Are Not Protected

Article | *The Hill Op-Ed*, 03.06.2018

New IRS Procedures Will Impact Nonprofits

Exempt Organizations Alert | 01.25.2018

Tax Reform May Make Payment of Nonbusiness Tax Advice Fees Non-Deductible

Tax Alert | 12.12.2017

New York Passes New Legislation Affecting Political Activity at the Local and State Level

Political Law Alert | 07.05.2016

IRS Criminal Investigation: A National Asset Being Damaged

Article | *Tax Notes*, 03.14.2016

IRS Releases Final Foreign Grantmaking Regulations  
Exempt Organizations Alert | 09.29.2015

HR1104 Would Unintentionally Eliminate Private Foundation Safeguards  
Article | *The Hill*, 06.16.2015

Letter to DOJ Confirms IRS Intent to Resume Church Tax Inquiries  
Exempt Organizations Alert | 08.07.2014

New York Adopts Substantial Changes to Laws Regulating Nonprofits  
Exempt Organizations Alert | 12.20.2013

Wisconsin Court Holds Parsonage Allowance Unconstitutional  
Exempt Organizations Alert | 11.27.2013

Washington Post Releases Database of Reported Nonprofit Asset Diversions  
Exempt Organizations Alert | 10.30.2013

Stalled Applications for Section 501(c)(3) Status: Is it Time to Sue the IRS?  
Exempt Organizations Alert | 08.16.2013

Summary of New York's New Political Disclosure Rules for Nonprofits  
Political Law Alert | 06.21.2013

The Impact of the Fiscal Cliff Legislation: A Brief Window for Charitable IRA Rollovers  
Private Client Alert | 01.11.2013

'Do you have that new church app for your iPhone?' Making the Case for a Clearer and Broader Definition of Church Under the Internal Revenue Code  
Article | *46 Creigh. L. Rev.* 173, 01.01.2013

Business Ethics  
Article | *Handbook on the Economics of Reciprocity and Social Enterprise (with Russell G. Pearce)*, 01.01.2013

Re-Membering The Nonprofit -- Uses of Members in Corporate Governance  
Article | *Taxation of Exempts*, 12.01.2012

IRS Issues Priority Guidance Plan  
Exempt Organizations Alert | 11.21.2012

IRS Issues New Regulations for Foreign Grantmaking by Private Foundations  
Exempt Organizations Alert | 10.03.2012

Planning for Co-Investments Between a Private Foundation and a Disqualified Person  
Article | *Journal of Taxation*, Vol. 116, No. 1, 01.01.2012

How to Prevent Your Trademark From Becoming a .XXX Domain  
Exempt Organizations Alert | 10.14.2011

The Gift Tax and Contributions to Section 501(c)(4) Organizations  
Exempt Organizations Alert | 07.11.2011

The Gift Tax and Contributions to Section 501(c)(4) Organizations: Less than Meets the Eye?  
Exempt Organizations Alert | 06.14.2011



To Tweet or Not to Tweet: Twitter, Broadcasting, and Federal Rule of Criminal Procedure 53  
Article | *Comment*, 79 *U. Cin. L. Rev.* 769, 01.01.2011

Advertising Liability: A Growing Risk Management Concern  
Article | *Risk Management Handbook for Health Care Organizations*, 01.01.2011

Using Subsidiaries to Hold and Manage Real Property  
Article | *Taxation of Exempts*, 07.01.2010

Get Ready for the Employment Tax Compliance Surge: IRS to Challenge Status of Independent Contractors  
Employee Benefits Alert | 02.18.2010

Schumer, Van Hollen Outline Legislative Response to Citizens United  
Political Law Alert | 02.12.2010

Practical Impact and Longer Term Consequences of Citizens United v. FEC  
Political Law Alert | 01.25.2010

Senate Chairman's Health Care Mark Lists Provisions for Nonprofit Hospitals  
Exempt Organizations Alert | 09.16.2009

Private Foundations and the Protection of Assets  
Article | *Tax Analysts, Special Report*, 06.01.2009

Obama Administration Restricts Lobbying on Stimulus Spending  
Political Law Alert | 03.26.2009

IRS Articulates New Standards for Nonprofit Websites  
Exempt Organizations Alert | 02.27.2009

Important Recent Developments on Lobbyist PACs, Obama Executive Order and LDA Registration  
Political Law Alert | 02.18.2009

Income Inclusion and Correction under Section 409A  
Employee Benefits Alert | 02.10.2009

403(b) Plans  
Employee Benefits Alert | 02.10.2009

Bona Fide Severance Plan and Substantial Risk of Forfeiture under Section 457  
Employee Benefits Alert | 02.10.2009

The Legal Framework for Not-for-Profit Organizations in Central and Eastern Europe  
Article | *11 Int'l J. Not-for-Profit Law*, 02.01.2009

Federal Tax Laws Affecting Political Activity and Lobbying by Tax-Exempt Charitable Organizations  
Article | *Political Activity, Lobbying Laws and Gift Rules Guide*, 01.01.2008

'Prior Work' Can Create Ethical and Malpractice Risk  
Article | *ABA Section of Taxation NewsQuarterly*, 12.01.2007

IRS Sends Mixed Messages to Nonprofits  
Article | *POLITICO*, 10.16.2007

Thou Shalt Not Profit, Part I: New Penalties for Tax-Exempt Entities and Managers  
Article | *Health Lawyers Weekly*, 09.08.2006

Revisiting the Hospital Admissions Agreement in Light of the State Charity-Care Litigation  
Article | *Health Lawyers Weekly*, 08.26.2005

The Delegation of Investment Authority by Nonprofit Corporate Boards Under UMIFA  
Article | *Taxation of Exempts*, 01.01.2005

Stop the Presses (Book Review)  
Article | *Law Practice Magazine*, 09.01.2004

The United States Law of Charities: A Summary  
Article | *China Society Press*, 01.01.2004

Taxpayer Privacy and Disclosure Issues Will Continue to Touch Us All  
Article | *The Future of American Taxation (Tax Analysts)*, 12.01.2002

Treasury Department Closing the Door on Tax Shelters  
Article | *Washington Business Journal*, 08.05.2002

The Disclosure Debate Rages On ... And On  
Article | *89 Tax Notes 419*, 10.16.2000

Important Points to Remember: The Disclosure Debate  
Article | *89 Tax Notes 301*, 10.09.2000

Tax-Exempt Bond Issuers Should Welcome an Excise Tax  
Article | *21-2 Municipal Finance Journal 55*, 06.01.2000

Responses to the 'Lurking Marriage Penalty'  
Article | *National Law Journal*, 10.04.1999