



## William D. Fournier

MEMBER

WASHINGTON, D.C.

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EXEMPT ORGANIZATIONS | PRIVATE CLIENT

William D. Fournier is a Member in the Exempt Organizations and Private Client practice groups and is a member of the firm's Board of Directors.

### Services

Mr. Fournier works on a broad range of tax issues for tax-exempt organizations and assists high-net-worth individuals (HNWIs) and their families in achieving their philanthropic objectives.

Mr. Fournier provides tax-exempt clients with comprehensive legal advice. He offers guidance to some of the nation's largest private foundations, numerous public charities with both domestic and international operations, prominent U.S. Universities, large religious denominations with complicated entity structures, advocacy programs with related 501(c)(3) and 501(c)(4) entities, and other tax-exempt entities on a variety of legal matters. Mr. Fournier specializes in providing creative solutions that allow tax-exempt entities to fulfill their missions while complying with IRS requirements. He has advised on a range of issues, including:

- counseling on the creation of joint ventures and the operation of subsidiaries and affiliated nonprofits;
- minimizing unrelated business income tax;
- evaluating private foundation tax compliance over both investment and operational activities;
- advising on international grantmaking and cross-border operations, including associated withholding and reporting requirements;
- providing training on IRS lobbying and campaign activity restrictions;
- assisting with IRS compliance and reporting; and
- helping clients establish and maintain exempt status.

In addition, Mr. Fournier assists HNWIs and their families in designing and implementing strategies to achieve philanthropic goals. Examples of Mr. Fournier's legal services include:

- advising 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.

## Highlights

Prior to attending law school, Mr. Fournier served as a Nuclear Submarine Warfare Officer in the United States Navy. He earned his Bachelor of Science in Aerospace Engineering from the Massachusetts Institute of Technology.

## Admissions & Education

### ADMISSIONS

District of Columbia

District of Columbia Court of Appeals

### EDUCATION

LL.M., Georgetown University Law Center, 2013, *with distinction*

J.D., Georgetown University Law Center, 2011, *cum laude*; *Final Editor, The Tax Lawyer*

B.S., Massachusetts Institute of Technology, 2003

## Recognitions & Noteworthy

### HONORS & RECOGNITIONS

- *Super Lawyers*, Rising Star, Washington, D.C., 2019-2021

## Government Experience

Judicial Intern, Honorable Elizabeth Crewson Paris, U.S. Tax Court, 2009-2010

## Professional Activities & Affiliations

### OTHER PROFESSIONAL AFFILIATIONS

Member, American Bar Association, Sections of Taxation and Real Property, Trust, and Estate Law

## Newsroom & Publications

### NEWS

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

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

Caplin & Drysdale Announces the Election of Four New Members  
10.01.2019

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

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

Caplin & Drysdale Honors All Who Served in Our Nation's Military  
*Caplin & Drysdale*, 11.11.2016

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

Caplin & Drysdale Salutes Our Veterans  
*Caplin & Drysdale*, 11.11.2014

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

### SPEAKING ENGAGEMENTS

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

William Fournier Explores Shared Services on ACC Nonprofit Organizations Call  
3:00 PM  
09.11.2018

William Fournier Discusses Employee Sharing at TEGE Exempt Organizations Council Program  
06.15.2018

William Fournier to Speak at MACPA 2016 Advanced Tax Institute  
11.15.2016

William Fournier to Speak at ABA Business Law Section Annual Meeting  
09.09.2016

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

## **PUBLICATIONS & ALERTS**

Race-Conscious Affirmative Action Overturned: Implications for Nonprofits  
Exempt Organizations Alert | 06.30.2023

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

UPDATED: Year-End Charitable Giving Ideas: IRA Rollovers and "Bunching" Charitable Deductions  
Private Client Alert | 11.28.2018

IRS Issues Guidance on Calculating Unrelated Business Income Tax  
Exempt Organizations Alert | 08.23.2018

IRS Donor Disclosure Requirements Eliminated for Most Nonprofit Organizations  
Exempt Organizations Alert | 07.17.2018

New IRS Procedures Will Impact Nonprofits  
Exempt Organizations Alert | 01.25.2018

Possible Repeal of the Estate Tax in 2017

Private Client Alert | 12.05.2016

Charitable IRA Rollovers Made Permanent In Recent Extenders Bill

Private Client Alert | 12.21.2015

HR1104 Would Unintentionally Eliminate Private Foundation Safeguards

Article | *The Hill*, 06.16.2015

Maryland Taxpayers Win Income Tax Case in Supreme Court

Private Client Alert | 05.20.2015

Maryland Estate Tax Exemption Set to Rise

Private Client Alert | 05.16.2014

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