



### Practice Areas

Exempt Organizations

### Education

J.D., Duke University School of Law, 1974

B.A., Florida State University, 1971

### Bar and Court Admissions

Florida

District of Columbia

U.S. Tax Court

U.S. Supreme Court

District of Columbia Court of Appeals

### Other Professional Affiliations

American Bar Association (Section on Taxation; Co-Chair, Subcommittee on Audits and Appeals, Exempt Organizations Committee)

American Society of Association Executives

American Health Lawyers Association

### Government Experience

Director, Exempt Organizations Division, Internal Revenue Service, 1990-2000

Executive Assistant, Exempt

## Marcus S. Owens

(202) 862-5020

Member, Washington, D.C.

mowens@capdale.com

Marcus S. Owens is a Member in Caplin & Drysdale's Washington, D.C., office. He joined the firm in February 2000.

### Services

Mr. Owens has represented a broad range of nonprofit organizations including private foundations, charities, U.S. affiliates of foreign charities, churches and trade associations. The context has ranged from tax planning, the process of formation and application for exemption, through IRS audits including large case or team audits and audits by the IRS Exempt Organizations Financial Investigative Units. Particular projects have involved the emerging rules for foreign grant making and organizations interested in public policy but concerned with legislative and political activities. He also is a frequent lecturer on the complex laws affecting exempt organizations.

### Highlights

Prior to joining Caplin & Drysdale, Mr. Owens was employed by the Exempt Organizations Division of the Internal Revenue Service for his entire professional career and served as the division's director for the last ten years. In that capacity, he was the chief decision maker regarding design and implementation of federal tax rulings and enforcement programs for exempt organizations, unrelated business income tax, private foundation excise taxes, hospital reorganizations, college and university guidelines, political organizations, and tax-exempt bonds. He also served as the IRS's primary liaison with other federal agencies, Congress, and state regulators on exempt organizations issues.

### Awards & Rankings

- *Best Lawyers in America*, 2008-Present
- *The Legal 500*, Leading Lawyer, 2011, 2013-Present
- *Super Lawyers*, Washington, D.C., 2012-Present
- *Chambers USA*, Top Lawyer in D.C., 2009-2012
- *NonProfit Times*, Top 50 Most Influential People in the NonProfit Sector, 1998, 1999, 2001
- *Internal Revenue Service*, Commissioner's Award
- *Martindale-Hubbell AV Preeminent*

Organizations Division, Internal Revenue Service, 1988-1990

Technical Advisor, Exempt Organizations Division, Internal Revenue Service, 1984-1988

Tax Law Specialist, Exempt Organizations Division, Internal Revenue Service, 1975-1984

## Recent News

---

- Marcus Owens Comments on TAS's Proposed Political Activity Safe Harbor, *Tax Notes Today*, January 15, 2015
- Marcus Owens Comments on Call for Better Transparency of Nonprofits' IRS filings, *Pittsburgh Tribune-Review*, December 24, 2014
- Marcus Owens Comments on Exempt Guidance Moving From TE/GE to Office of Chief Counsel, *Daily Tax Report*, December 3, 2014
- Marcus Owens Comments on Princeton University's Tax-Exempt Status, *The Daily Princetonian*, October 21, 2014
- Exempt Organizations Group Hosts Nonprofit Leaders, *Caplin & Drysdale*, October 6, 2014
- Marcus Owens Comments on the IRS Releasing Sensitive Taxpayer Information, *Tax Notes Today*, October 3, 2014
- Newsweek Quotes Marcus Owens: Dark Money Floods U.S. Elections, Regulators Turn a Blind Eye, *Newsweek*, September 30, 2014
- Forbes Quotes Marcus Owens: Tea Party Patriots Inc Dodging Tax on E-mail Fees, *Forbes*, September 15, 2014
- The Daily Princetonian Quotes Marcus Owens: When Estimating Pay of U'S Top Investments Executives, Multiple Factors Complicate Picture, *The Daily Princetonian*, September 14, 2014
- Marcus Owens Comments on Structural Changes to TE/GE Function, *Tax Notes Today*, September 10, 2014
- Government Executive Quotes Marcus Owens: Has the IRS Become Gun-Shy on Regulating Nonprofits?, *Government Executive*, August 29, 2014
- Caplin & Drysdale Lawyers Earn Best Lawyers Ranking, August 21, 2014
- Marcus Owens Comments on New IRS Form May Fuel Nonprofit Political Activity, *Tax Notes*, August 8, 2014
- Marcus Owens Comments on IRS Back on the Church Exam Trail, *Daily Tax Report*, August 4, 2014
- The NonProfit Times Quotes Marcus Owens: Big Fines Might Have Little Impact, *The NonProfit Times*, August 1, 2014
- Marcus Owens Comments on Political Nonprofits Bungle IRS Filings, *The Center for Public Integrity*, July 31, 2014
- Marcus Owens Comments on IRS Easing Process for Approving Tax-Exempt Organizations, *Philanthropy News Digest*, July 15, 2014
- The Independent View Quotes Marcus Owens on IRS Changes to

- 501(c)(3) Application Rules, *The Independent View*, July 15, 2014
- Bloomberg BNA Quotes Marcus Owens: Panelists Promote Stricter Standard for Section 501(c)(4) Social Welfare Mission, *Bloomberg BNA*, July 9, 2014
  - Clients and Peers Recommend Caplin & Drysdale in 2014 Legal 500 Ranking, *The Legal 500*, July 1, 2014
  - Marc Owens Comments on IRS and FBI Push Back at Republican Charges of Coverup, *Government Executive*, June 17, 2014
  - POLITICO Quotes Marc Owens: Republicans Allege IRS Data Dump to FBI Illegal, *POLITICO*, June 9, 2014
  - The Chronicle of Higher Education Quotes Marcus Owens: Ending a Well-Paid Presidency Often Comes at High Cost, *The Chronicle of Higher Education*, May 18, 2014
  - Daily Tax Report Quotes Marcus Owens on Move of 45 IRS TE/GE Employees, *Daily Tax Report*, May 13, 2014
  - Tax Analysts Quotes Marcus Owens: Did Ways and Means' EO Data Dump Break the Law?, *Tax Analysts*, May 5, 2014
  - The Washington Post Lists Caplin & Drysdale Attorneys Among the Top Attorneys in D.C., *The Washington Post*, April 30, 2014
  - POLITICO Quotes Marcus Owens: IRS Revokes Conservative Group's Tax-Exempt Status, *POLITICO*, April 22, 2014
  - Federal News Radio Speaks with Marcus Owens Concerning the IRS's Reorganization of the Tax Exempt and Government Entities Division, *Federal News Radio*, March 27, 2014
  - Tax Notes Today Quotes Marcus Owens: IRS Announces Shakeups in Chief Counsel's Office and TE/GE, *Tax Notes Today*, March 21, 2014
  - Marcus Owens Comments on the Reorganization of the IRS's Tax Exempt and Government Entities Division, *Government Executive*, March 21, 2014
  - Forbes Quotes Marcus Owens: IRS Proposed Rules for Nonprofits Alarm Conservatives and Liberals Alike, *Forbes*, February 25, 2014
  - The New York Times Quotes Marcus Owens: Why the I.R.S. Scandal Won't Go Away, *The New York Times*, February 25, 2014
  - Tax Notes Today Quotes Marcus Owens Regarding Proposed Regulations on Political Activity by 501(c)(4) Nonprofits, *Tax Notes Today*, February 20, 2014
  - ProPublica Quotes Marcus Owens: The Dark Money Man: How Sean Noble Moved the Kochs' Cash into Politics and Made Millions, *ProPublica*,

February 20, 2014

- Tax Notes Quotes Marcus Owens: Push to Unionize Student Athletes Raises UBIT Questions for Schools, *Tax Notes Today*, February 18, 2014
- The Washington Post Quotes Marcus Owens: IRS Plan to Curb Politically Active Groups is Threatened by Opposition from Both Sides, *The Washington Post*, February 13, 2014
- Tax Notes Quotes Marcus Owens: IRS Tells Organizations How to Regain Exemption After Automatic Revocation, *Tax Notes*, January 3, 2014
- Tax Directors Handbook Recommends Caplin & Drysdale As A Leading Tax Law Firm, *Tax Directors Handbook*, December 19, 2013
- Marcus Owens Questions Whether EO Workplan Will Be Released in 2013, *Tax Notes*, November 15, 2013
- 19 Caplin & Drysdale Attorneys Achieve Best Lawyers in America Ranking, *U.S. News & World Report*, October 21, 2013
- NBC News4 Speaks with Marcus Owens Regarding Threats Made Against IRS Employees, *NBC News4*, October 16, 2013
- Caplin & Drysdale's Exempt Organizations Group Hosts Japanese Nonprofit Delegation, *Caplin & Drysdale*, October 2, 2013
- The Tax Advisor Quotes Marcus Owens: Practitioners Should Expect Tax-Exempt Processing Slowdown, *The Tax Adviser*, September 1, 2013
- Marcus Owens Featured in Daily Tax Report Concerning Caplin & Drysdale Client Alert, *Bloomberg BNA Daily Tax Report*, August 21, 2013
- The Huffington Post Quotes Marcus Owens: Giffords' Gun Group to Return Bette Midler Foundation Donation, *The Huffington Post*, August 15, 2013
- Firm Client Open Source Digital Voting Achieves 501(c)(3) Status After Six-Year Battle with IRS, *Open Source Digital Voting Press Release*, August 8, 2013
- Marcus Owens Comments on IRS Scandal Negatively Affecting the Sector, *Wolters Kluwer's Tax-Exempt Advisor Newsletter*, July 15, 2013
- Tax Notes Quotes Marcus Owens on Spinning Off EO Oversight from IRS, *Tax Notes*, July 10, 2013
- Marcus Owens Comments on IRS Targeting of Progressive Groups, *NPR*, June 25, 2013
- Tax Notes Quotes Marcus Owens: Treasury Evaluating 501(c)(4) Guidance in Wake of Application Scandal, *Tax Notes*, June 21, 2013
- The Legal 500 Recommends Caplin & Drysdale As a Leading Firm For 2013, *The Legal 500*, June 3, 2013

- C-SPAN Interviews Marcus Owens Regarding the History of Tax Exempt Groups, *C-SPAN*, May 28, 2013
- Tax Notes Quotes Marcus Owens Regarding IRS Exempt Organizations Director, *Tax Notes*, May 24, 2013
- MSNBC Interviews Marcus Owens Regarding IRS Controversy, *MSNBC*, May 22, 2013
- The New York Times Talks to Marcus Owens on IRS Confusion and Staff Troubles, *The New York Times*, May 18, 2013
- CBS Evening News Interviews Marcus Owens on Whether the Obama Administration Knew of IRS Targeting, *CBS Evening News*, May 18, 2013
- Marcus Owens Quoted on DOJ Investigation of IRS, *Tax Notes*, May 16, 2013
- Marcus Owens Comments on Gender Gaps in Lobby Groups, *Bloomberg*, May 16, 2013
- The Washington Post Talks to Marcus Owens About IRS Chief's Resignation, *The Washington Post*, May 16, 2013
- Roll Call Speaks with Marcus Owens on Breakdown in IRS Management, *Roll Call*, May 16, 2013
- CBS Evening News Interviews Marcus Owens on Inspector General's Report of IRS Scandal, *CBS Evening News*, May 16, 2013
- NPR Interviews Marcus Owens on IRS Vetting Process for 501(c)(4) Groups, *NPR*, May 16, 2013
- Tax Notes Talks to Marc Owens About Repercussions of IRS Controversy, *Tax Notes*, May 14, 2013
- CNN Interviews Marcus Owens About IRS Scrutiny of 501(c)(4) Groups, *CNN*, May 14, 2013
- NBC Nightly News Talks with Marcus Owens on IRS Reduced Safeguards, *NBC Nightly News*, May 13, 2013
- Tax Notes Quotes Marc Owens on IRS Mistreatment of Tea Party Groups, *Tax Notes*, May 13, 2013
- Marc Owens Talks to The Washington Post on IRS Targeting Conservative Groups, *The Washington Post*, May 13, 2013
- The Washington Post Quotes Marcus Owens on Why the IRS Targeted Conservative Groups, *The Washington Post*, May 13, 2013
- NBC News Quotes Marcus Owens on IRS Investigation, *NBC News*, May 10, 2013
- Super Lawyers Lists Nineteen Caplin & Drysdale Attorneys, *Super*

*Lawyers*, April 29, 2013

- The Huffington Post Speaks with Marc Owens on Koch Brothers' 501(c)(6) Status, *The Huffington Post*, April 26, 2013
- The Huffington Post Quotes Marc Owens on Private Benefits Afforded 501(c)(4) Nonprofits, *The Huffington Post*, April 10, 2013
- Crain's Quotes Marcus Owens on Salary Increases for Hospital Executives, *Crain's New York Business*, March 31, 2013
- Daily Tax Report Quotes Marcus Owens on Nonprofit Political Activity, *Daily Tax Report*, March 27, 2013
- Tax Notes Quotes Marc Owens on IRS Automatic Revocation List, *Tax Notes*, March 1, 2013
- Marcus Owens Quoted on NBC's Open Channel, Nonprofit Spends Big on Politics Despite IRS Limitation, *NBC NEWS*, January 28, 2013
- Marcus Owens Files Complaint Against ALEC, *Roll Call*, October 25, 2012
- Diara Holmes and Marc Owens Featured in EO Tax Journal, *EO Tax Journal*, October 12, 2012
- Marc Owens and Trevor Potter Quoted On Campaign Finance, *Slate*, October 5, 2012
- Marcus Owens Quoted in Bloomberg, Anonymous Donations Can Remain Secret Despite IRS Requirement to Disclose, *Bloomberg*, July 26, 2012
- Marcus Owens Quoted in The New York Times, Partisanship Disguised as Charity, *The New York Times*, July 11, 2012
- Marcus Owens Quoted in Truthout, ALEC Accused of Violating its Tax-Exempt Status; Will the IRS Take Action?, *Truthout*, July 5, 2012
- Marcus Owens Quoted in iWatch News, ALEC Faces New Challenge to Tax-Exempt Status, *iWatch News by The Center for Public Integrity*, July 2, 2012
- Marcus Owens Quoted in Roll Call, Former IRS Official Demands Investigation of ALEC, *Roll Call*, July 1, 2012
- Marcus Owens Quoted in The New Yorker, Bully Pulpit, June 12, 2012
- Chambers and Legal 500 Recognize Caplin & Drysdale in 2012 Top Rankings, *Caplin & Drysdale*, June 12, 2012
- Marcus Owens Quoted in Bloomberg BusinessWeek, IRS Denial of Tax Exemption to U.S. Political Group Spurs Alarms, *Bloomberg BusinessWeek*, June 8, 2012
- Marcus Owens Quoted in The Nonprofit Quarterly, New Study Finds Non-reporting of Fundraising Expense Widespread: But Some States Much

Worse Than Others, *The Nonprofit Quarterly*, May 21, 2012

- Marcus Owens Quoted in TimesRecordNews, McFeatters: When Nonprofits Mislead, *TimesRecordNews*, May 20, 2012
- Marcus Owens Quoted in 10News.com, Study: Many Nonprofits Misreporting Solicited Donations, *10News.com*, May 14, 2012
- Marcus Owens Quoted in The New York Times, Family Battle Offers Look Inside Lavish TV Ministry, *The New York Times*, May 4, 2012
- Marcus Owens Quoted on NPR, Conservative Group's Charity Status Draws Questions, *NPR*, April 19, 2012
- Marcus Owens Quoted in The Washington Post, Trade Group CEOs Enjoy Hefty Pay Raises in a Sluggish Economy, *The Washington Post*, April 1, 2012
- Marcus Owens Quoted in The Washington Post, Battle for Control of Cato Institute Highlights Unusual Structure, *The Washington Post*, March 3, 2012
- Marcus Owens Quoted in the Orlando Sentinel, Did Tax Money Go to Lobbying? Jobs Agency's \$50K to Chamber Draws Flak, *Orlando Sentinel*, February 4, 2012
- Caplin & Drysdale Attorney Sharon Nokes Promoted to Of Counsel, *Caplin & Drysdale*, February 1, 2012
- 2012 Tax Directors Handbook Ranks Caplin & Drysdale as Leading Tax Law Firm, *Tax Directors Handbook*, December 1, 2011
- Marcus Owens Quoted in Columbia Journalism Review, Nonprofit News and the Tax Man, *Columbia Journalism Review*, November 17, 2011
- Marcus Owens Quoted in Council on Foundations' Blog, Tweaking the PRI, *RE: Philanthropy, Council on Foundations' Blog*, November 16, 2011
- Marcus Owens and Bryson Morgan Quoted in MSNBC, Sports Fans Play the Washington Game, *MSNBC*, October 28, 2011
- The Best Lawyers in America Ranks 19 Caplin & Drysdale Attorneys as Leaders in Their Field, *U.S. News & World Report*, September 1, 2011
- The Washington Post Quotes Trevor Potter, Marcus Owens, and Matthew Sanderson on Group Shapes Debate on College Football Championship, Despite Tiny Budget, *The Washington Post*, August 17, 2011
- Marcus Owens Requests Clarification From Treasury on Political Nonprofit Gift Taxes, *Roll Call*, August 9, 2011
- Marcus Owens Quoted in Politico, Fox Business Launches Series on Media Matters, *Politico*, August 4, 2011

- Marcus Owens Comments on Fox's Recent Series of Attacks on Media Matters for America, *Media Matters for America*, July 12, 2011
- Marcus Owens Comments on Ending Gender Inequality in U.S. Mosques, *USA Today*, July 8, 2011
- IRS Decision to End Gift Audits Not Political, Specialist Says, *Government Executive*, July 8, 2011
- Marcus Owens Responds, IRS Drops Audits of Political Donors, *The New York Times*, July 7, 2011
- Marcus Owens Comments on Media Matters' Tax-Exempt Status, *Politico*, July 7, 2011
- Marcus Owens Comments on Cape Cod Museum's Loss of Donation Due to Governance Issues, *Cape Cod Times*, July 5, 2011
- Marcus S. Owens Says Non-Profit Political Ad Rules Have Gray Area in Bloomberg Interview, *Bloomberg*, June 16, 2011
- Chambers and Legal 500 Recognize Caplin & Drysdale in 2011 Top Rankings, *Chambers USA / The Legal 500*, June 16, 2011
- Marcus S. Owens Comments in New York Times Article, IRS Moves to Tax Gifts to Groups Active in Politics, *New York Times*, May 13, 2011
- Marcus S. Owens Comments in Bloomberg Article, IRS Denies Outside Influence Sparked Gift Tax Investigations, *Bloomberg*, May 13, 2011
- Marcus Owens Comments on Tea Party Patriots' Questionable Accounting Practices, *Mother Jones*, February 15, 2011
- Marcus Owens Challenges NHRA's Tax-Exempt Status, *Forbes*, *The Associated Press*, *Las Vegas Review-Journal*, *The Examiner*, *National Speed Sports News*, etc., February 9, 2011
- Drag Racing Association's Tax-Exempt Status Under Scrutiny, *Caplin & Drysdale*, January 20, 2011
- The New York Times Features Matthew Sanderson and Marcus Owens on Political Heavy Hitters Take on College Bowls, *The New York Times*, January 9, 2011
- Daily Tax Report Features Matthew Sanderson and Marcus Owens on Orange Bowl Group's Use of Charitable Funds for Caribbean Cruise, *BNA Daily Tax Report*, December 30, 2010
- Marcus Owens Challenges Tax Exempt Status of Fiesta, Sugar and Orange Bowls, *Sports Illustrated*, November 15, 2010
- Marcus Owens Comments on IRS's Role of Overseeing Campaign Expenditures, *The New York Times*, *The Washington Post*, *The National*



- Journal, Malden Observer*, October 22, 2010
- Marcus Owens Comments on IRS's Role of Overseeing Campaign Expenditures, *EO Tax Journal*, September 30, 2010
  - Marcus Owens Comments on World Vision Ruling, *Puget Sound Business Journal*, September 6, 2010
  - Marcus Owens Comments on Compensation of Hospital CEOs, *Fierce Healthcare, The Baltimore Sun*, August 28, 2010
  - 19 Caplin & Drysdale Attorneys Named Best Lawyers in America, *U.S. News & World Report*, August 4, 2010
  - Marcus Owens Comments on Executive's Pay at Dodgers Charity, *The New York Times*, July 8, 2010
  - Marcus Owens Comments on TeenPact Kids' Campaign Efforts, *The Atlanta Journal-Constitution*, July 1, 2010
  - Chambers USA and Legal 500 Recognize Caplin & Drysdale in 2010 Top Rankings, June 15, 2010
  - Marcus Owens Comments on IRS Scrutiny of Clemens's Foundation, *The New York Times*, June 13, 2010
  - Signs Point To Higher Scrutiny of Nonprofit Sponsorships By IRS, *Motor Sports Newswire*, June 7, 2010
  - \$700,000 Pay for Leader of Civic-Literacy Research Group Raises Eyebrows, *The Chronicle of Higher Education*, April 11, 2010
  - Marcus Owens Comments on Local Clergy's Complaint Against C Street Church, *Washington Post, The Columbia Dispatch, NBC4i.com*, March 8, 2010
  - State-Level Charity Watchdogs Need Support From Uncle Sam, *The Chronicle of Philanthropy*, February 21, 2010
  - Cancer Fighter, *The National Law Journal*, January 25, 2010
  - Marcus Owens Comments on Wyclef Jean's Charity, *CNN Money*, January 18, 2010
  - NAACP's Interim General Counsel Recommends Caplin & Drysdale in The National Law Journal, *The National Law Journal*, January 6, 2010
  - Marcus Owens Proposes Restructuring the Way Federal Government Oversees Charities, *Chronicle of Philanthropy*, October 27, 2009
  - The L3C Status: Groups Explore Structure That Limits Liability for Program-Related Investing, *The NonProfit Times*, September 1, 2009
  - Radio Interview: Money Talk: The Low-Profit Solution, *North Carolina*

*Public Radio - WUNC, July 23, 2009*

- NonProfit Times Recounts UCC case, Mentions Caplin & Drysdale Member Marcus Owens, *NonProfit Times*, July 1, 2009
- Rev. Creflo Dollar Sued Over Devotional Text Messages, *The Atlanta Journal-Constitution*, June 25, 2009
- Press Release: Chambers USA 2009 Recognizes Eight Caplin & Drysdale Attorneys as 'America's Leading Lawyers', *Chambers USA*, June 15, 2009
- Chambers USA 2009 Recognizes Eight Caplin & Drysdale Attorneys as 'America's Leading Lawyers', *Chambers USA*, June 15, 2009
- Private Letter Rulings and the L3C, *Nonprofit Law Blog*, May 12, 2009
- Disclosure Rules Keep Donors, IRS in Dark, *The Arizona Republic*, May 6, 2009
- IRS Won't Detect, *The Arizona Republic*, May 6, 2009
- Follow the Donations: Charities Kept Most Cash for Themselves, *The Arizona Republic*, May 3, 2009
- For Investing With Madoff, Private Foundations Could Face Tax Fines, *The New York Times*, February 11, 2009
- MLB Commissioner Selig's Pay Climbs Past \$18 Million, *Sporting News*, February 2, 2009

## Recent Speaking Engagements

---

- Panelist, Critical Issues in Dark Money, Citizens for Responsibility and Ethics in Washington (CREW), Panel Discussion, July 8, 2014
- Speaker, IRS Update, New York City Bar Association, 2nd Annual Institute on Not-For-Profit Law, April 24, 2014
- Panelist, State of the IRS: Post - TIGTA Report, 50th Annual Washington Nonprofit Legal and Tax Conference, March 20, 2014
- Speaker, Do You Know Where the Money is? Embezzlement and Diversion of Assets in the Electronic Age, Washington Metro Area Corporate Counsel Association, Nonprofits and Associations Forum, December 17, 2013
- Speaker, IRS Oversight of Tax Exempts: Past, Present, and Future, Hawaii Tax Institute Foundation, 50th Annual Hawaii Tax Institute, October 30, 2013
- Speaker, Restoring a Culture of Professionalism to the Internal Revenue Service, Philanthropy Roundtable, 22nd Annual Meeting, October 18, 2013

- Panelist, IRS + 501(c)(4) = SOS?, Hudson Institute, September 18, 2013
- Moderator, Audits, Appeals, Litigation: Trends and Tactics, American Bar Association, 2013 May Meeting, May 10, 2013
- Speaker, Keynote Speech, New York City Bar Association, First Annual Institute on Not-for-Profit Law, April 18, 2013
- Chair, Exempt Organizations Subcommittee on Audits, Appeals, and Litigation, American Bar Association, 2013 Midyear Meeting, January 25, 2013
- Panelist, Exempt Organizations Year in Review, Washington Metropolitan Area Corporate Counsel Association (WMACCA), Non-Profits and Associations Forum, January 10, 2013
- Chair, Exempt Organizations Subcommittee on Audits, Appeals and Litigation, and Educational Organizations: Roundtable Discussion on Current Developments, American Bar Association, 2012 Joint Fall CLE Meeting, September 14, 2012
- Panelist, Taxing Issues, The Center for Responsive Politics and OpenSecrets.org, Shadow Money: Stealth, Wealth, and Political Nonprofits, June 20, 2012
- Moderator, Exempt Organizations Subcommittee on Audits, Appeals, and Litigation: Automatic Termination Project and Unanticipated Issues Roundtable Discussion of Current Developments, American Bar Association, 2012 Midyear Meeting, February 17, 2012
- Panelist, 2011 Legal Update, McGladrey, Annual Not-for-Profit Summit Series, February 7, 2012
- Panelist, Exempt Organizations Year in Review – Lessons Learned from 2011 and What to Expect in 2012, Washington Metropolitan Area Corporate Counsel Association (WMACCA), Non-Profits and Associations Forum, January 25, 2012
- Panelist, Transparency Issues, Philanthropy Roundtable, 20th Annual Meeting: Can-Do Philanthropy: Solving America's Greatest Challenges, October 27, 2011
- Panelist, Exempt Organizations Year in Review - Lessons Learned from 2010 And What to Expect in 2011, Washington Metropolitan Area Corporate Counsel Association (WMACCA), Non-Profits and Associations Forum, February 10, 2011
- Chair, Role of the IRS National Office Counsel and Area Counsel in Exempt Organization Audits and Roundtable Discussion of Current Developments, American Bar Association, 2010 Joint Fall CLE Meeting, September 24, 2010
- Speaker, Exempt Organizations Year in Review, Washington Metropolitan

Area Corporate Counsel Association (WMAACCA), Webinar, February 24, 2010

- Presenter, Managing IRS Audits: Issues, Processes, and Tactics, National Association of College and University Business Officers (NACUBO), Webcast, December 16, 2009
- Speaker, Managing Complex IRS Audits: Issues, Process, and Tactics, National Association of College and University Business Officers (NACUBO), 2009 Tax Forum, October 21, 2009
- Speaker, Community Foundation Audits, Council on Foundations, 2009 Fall Conference for Community Foundations, October 5, 2009

## Recent Publications

---

Mr. Owens is a frequent writer and commentator on exempt organizations issues. Recent articles include:

- "Letter to DOJ Confirms IRS Intent to Resume Church Tax Inquiries", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, Michael W. Durham, William M. Klimon, Brendan Wilson, Laura Michiko Damerville, Jacob E. Dean, and Andrew Segna, *Caplin & Drysdale*, August 7, 2014
- "Litigation as a Tool for Achieving Public Policy Goals: The US Experience", *The Philanthropist*, May 19, 2014
- "New York Adopts Substantial Changes to Laws Regulating Nonprofits", with Sharon W. Nokes, Douglas N. Varley, William M. Klimon, Brendan Wilson, William D. Fournier, and Laura Michiko Damerville, *Caplin & Drysdale*, December 20, 2013
- "Wisconsin Court Holds Parsonage Allowance Unconstitutional", with William M. Klimon, Brendan Wilson, William D. Fournier, Laura Michiko Damerville, Sharon W. Nokes, Douglas N. Varley, Michael W. Durham, and Diara M. Holmes, *Caplin & Drysdale*, November 27, 2013
- "Washington Post Releases Database of Reported Nonprofit Asset Diversions", with Sharon W. Nokes, Matthew C. Hicks, Douglas N. Varley, Diara M. Holmes, Michael W. Durham, William M. Klimon, Brendan Wilson, William D. Fournier, and Laura Michiko Damerville, *Caplin & Drysdale*, October 30, 2013
- "Stalled Applications for Section 501(c)(3) Status: Is it Time to Sue the IRS?", with Sharon W. Nokes, Matthew C. Hicks, Douglas N. Varley, Diara M. Holmes, Michael W. Durham, William M. Klimon, Brendan Wilson, William D. Fournier, and Laura Michiko Damerville, *Caplin & Drysdale*, August 16, 2013
- "Exempt Organizations News Flash: Priority Guidance Plan", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, and Michael W. Durham,

*Caplin & Drysdale*, August 12, 2013

- "Exempt Organizations News Flash: IRS Updates", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, and Michael W. Durham, *Caplin & Drysdale*, June 28, 2013
- "Summary of New York's New Political Disclosure Rules for Nonprofits", with Matthew T. Sanderson, Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, Trevor Potter, Kirk L. Jowers, Michael W. Durham, William M. Klimon, and Brendan Wilson, *Caplin & Drysdale*, June 21, 2013
- "Lessons Learned From the IRS Colleges & Universities Compliance Project", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, and Michael W. Durham, *Caplin & Drysdale*, June 4, 2013
- "Preparing for and Navigating Complex IRS Examinations", with Sharon W. Nokes and Diara M. Holmes, *Taxation of Exempts*, May 31, 2013
- "IRS Issues Priority Guidance Plan", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, and Michael W. Durham, *Caplin & Drysdale*, November 21, 2012
- "IRS Issues New Regulations for Foreign Grantmaking by Private Foundations", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, and Michael W. Durham, *Caplin & Drysdale*, October 3, 2012
- "IRS Confirms Deductibility of Contributions to Domestic Disregarded Entities", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, Michael W. Durham, William M. Klimon, Brendan Wilson, and William D. Fournier, *Caplin & Drysdale*, August 3, 2012
- "Keep Those Tweets: An Overlooked Social Media Message", *The Exempt Organizations Tax Review*, August 1, 2012
- "Recent Developments", with Douglas N. Varley, Diara M. Holmes, and Michael W. Durham, *Caplin & Drysdale*, February 21, 2012
- "The Gift Tax and Contributions to Section 501(c)(4) Organizations", with Matthew T. Sanderson, Douglas N. Varley, Diara M. Holmes, Trevor Potter, Kirk L. Jowers, Michael W. Durham, and Beth Shapiro Kaufman, *Caplin & Drysdale*, July 11, 2011
- "The Gift Tax and Contributions to Section 501(c)(4) Organizations: Less than Meets the Eye?", with Matthew T. Sanderson, Douglas N. Varley, Diara M. Holmes, Trevor Potter, Kirk L. Jowers, Michael W. Durham, and Beth Shapiro Kaufman, *Caplin & Drysdale*, June 14, 2011
- "IRS Proposes to Raise the Rank of Official Initiating Church Tax Inquiries, But Not High Enough", with Sharon W. Nokes, Diara M. Holmes, and Michael W. Durham, *Caplin & Drysdale*, August 31, 2009
- "Private Foundations and the Protection of Assets", *Tax Analysts, Special Report*, June 1, 2009

- "IRS Articulates New Standards for Nonprofit Websites", with Douglas N. Varley and Diara M. Holmes, *Caplin & Drysdale*, February 27, 2009
- "Charities and Governance: Is the IRS Subject to Challenge?", *Tax Analysts*, November 18, 2008
- "Tax Alert", with Michael G. Pfeifer, *Caplin & Drysdale*, February 1, 2005
- "IRS Form 990 Donor Disclosure", *The Exempt Organization Tax Review*, March 1, 2002
- "Exempt Organizations Tax Update", *The Exempt Organization Tax Review*, August 1, 2001
- "Congress Requires Disclosure by Section 527 Organizations", *Journal of Taxation of Exempt Organizations*, November 1, 2000