Michael W. Durham

(202) 862-5031

Member, Washington, D.C.

mdurham@capdale.com

Michael Durham joined Caplin & Drysdale's Washington, D.C. office as an associate in 2004. He became a member in 2011.

Services

Mr. Durham has advised a wide range of clients, including some of the nation's largest private foundations; large museums, hospitals, and high-technology nonprofits; a variety of newly formed organizations; and donors wishing to structure their gifts to maximize tax savings. He has particular experience advising 501(c)(3) and 501(c)(4) organizations on running high-profile advocacy campaigns, and has also advised 527 organizations and PACs on federal tax issues. His second major area of focus is international grantmaking and the taxation of cross-border donations, both under U.S. domestic law and under country-specific treaties. Mr. Durham also has considerable experience in the rules governing private foundations, private operating foundations, supporting organizations, and donor-advised funds, as well as tax-exempt bond issues and unrelated business activities of exempt organizations.

In addition to advising clients in these areas, Mr. Durham has represented large charities before the IRS on audit, seeking initial recognition of exempt status, and in specific ruling requests. He has also represented clients before Treasury and Congress with regard to new or pending law and regulations.

Professional Activities

Speaker, "Exempt Organizations Year in Review," WMACCA Non-Profits and Associations Forum, January 2014

- Speaker, "2013 Religious Law Year-in-Review: Key Rulings and Developments Affecting Religious Orders and their Sponsored Ministries," Religious Center for Religious Institutes Webinar, December 2013
- Speaker, "Religious Freedom and the Contraceptive Mandate Under the Affordable Care Act," Religious Center for Religious Institutes Webinar, November 2013
- Panelist, "Correcting Excise Tax Violations: A Practical Guide Through the Thicket," ALI-CLE, Tax Exempt Organizations: An Advanced Course, November 2013
- Panelist, "International Grantmaking," TexasBarCLE, Governance of Nonprofit Organizations, August 2013
- Panelist, "Private Foundation International Grantmaking," Georgetown Law Center Conference, Representing and Managing Tax-Exempt Organizations, April 2013
- Panelist, "Structuring at the seam of profit and non-profit: philanthropy – impact investing – social enterprises," International Bar Association, March 2013

Practice Areas
Exempt Organizations

Education
J.D., Yale Law School, 2002, *Case Notes Editor, Yale Law Journal*

M.A., Yale University, 2001

B.A., Brigham Young University, 1997, *summa cum laude*

Bar and Court Admissions
District of Columbia

District of Columbia Court of Appeals

Other Professional Affiliations
American Bar Association

Government Experience
Law Clerk to the Honorable Michael W. McConnell, United States Court of Appeals for the Tenth Circuit (2003-04)

- Panelist, "Focus on the U.S.: Fundraising and Charity Registration," BWB Seminar, October 2012
- Panelist, "Foreign Equivalencies and PRIs," D.C. Bar Tax Section Exempt Organizations Committee, October 2012
- Panelist, "Private Foundation Grants to Foreign Organizations," D.C. Bar Tax Section Exempt Organizations Committee, October 2012
- Panelist, "Procedural Considerations in Addressing Chapter 42 Excise Tax Consequences," Exempt Organizations Subcommittee of the ABA Tax Section, September 2012
- Speaker, "Working With Related Organizations," WMACCA Webinar, September 2012
- Speaker, "Cross-Border Charitable Giving (and other issues in international philanthropy)," ALI-ABA Institute on International Trust and Estate Planning, August 2012
- Panelist, "Withholding on Foreign Payments," Representing and Managing Tax-Exempt Organizations, April 2011
- Panelist, "Cross-border Tax Considerations: International Reporting," Annual Conference of National Association of College and University Business Officers, November 2010
- Panelist, "International Grantmaking Issues," ALI-ABA Course of Study on Tax Exempt Charitable Organizations, November 2007

Awards & Honors

- Ranked as a leading lawyer in the 2012-2013 editions of *The Legal 500*

Recent Publications

- *The Legal Framework for Not-for-Profit Organizations in Central and Eastern Europe*, 11 INT'L J. NOT-FOR-PROFIT LAW, February 2009 (with Douglas Rutzen & David Moore)
- *Federal Tax Laws Affecting Political Activity and Lobbying by Tax-Exempt Charitable Organizations*, POLITICAL ACTIVITY, LOBBYING LAWS AND GIFT RULES GUIDE (2d ed. 2008) (with Douglas Varley)
- *Tsunami: NGO Response*, 47 Exempt Organization Tax Review 181 (2005) (with Milton Cerny)
- The United States Law of Charities: A Summary, in PROCEEDINGS OF THE FIRST INTERNATIONAL CHARITY LAW COMPARATIVE SEMINAR 269-(Beijing, China Society Press, 2004) (with W. Cole Durham, Jr., and Brett G. Scharffs)