



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)

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.

Mr. Durham speaks fluent Albanian and has fundamental knowledge of German.

Awards & Rankings

- *The Legal 500*, Leading Lawyer, 2012-2013

Recent News

- Exempt Organizations Group Hosts Nonprofit Leaders, *Caplin & Drysdale*, October 6, 2014
- Tax Directors Handbook Recommends Caplin & Drysdale As A Leading Tax Law Firm, *Tax Directors Handbook*, December 19, 2013
- Caplin & Drysdale's Exempt Organizations Group Hosts Japanese Nonprofit Delegation, *Caplin & Drysdale*, October 2, 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
- The Legal 500 Recommends Caplin & Drysdale As a Leading Firm For

2013, *The Legal 500*, June 3, 2013

- Chambers and Legal 500 Recognize Caplin & Drysdale in 2012 Top Rankings, *Caplin & Drysdale*, June 12, 2012
- Caplin & Drysdale Promotes Four Attorneys to Membership in the Firm, *Caplin & Drysdale*, February 1, 2011

Recent Speaking Engagements

- Speaker, Religious Law Year-In-Review , Resource Center for Religious Institutes, December 10, 2014
- Speaker, Video Segment C: Cross-Border Charitable Giving, American Law Institute (ALI) CLE, International Trust and Estate Planning, October 21, 2014
- Speaker, Common Pitfalls/Attribution Issues (e.g., UBIT, Lobbying, Self-Dealing, Excess Benefit Transactions, Controlled Foreign Corporations), Washington Metropolitan Area Corporate Counsel Association (WMAACCA), Non-Profits and Associations Forum: Wearing Multiple Hats - Common Challenges for GCs Advising Related Organizations, October 1, 2014
- Panelist, Exempt Organizations Year in Review, WMAACCA Non-Profits and Associations Forum, January 16, 2014
- Speaker, Key Rulings and Developments Affecting Religious Orders and their Sponsored Ministries Webinar, Resource Center for Religious Institutes, 2013 Religious Law Year-in-Review, December 13, 2013
- Speaker, Religious Freedom and the Contraceptive Mandate Under the Affordable Care Act, Resource Center for Religious Institutes (RCRI), November 15, 2013
- Speaker, Private Foundation International Grantmaking, Georgetown Law Center, Representing and Managing Tax-Exempt Organizations, April 25, 2013
- Panelist, Focus on the U.S.: Fundraising and Charity Registration, Bates Wells Braithwaite, October 10, 2012
- Speaker, Private Foundation Grants to Foreign Organizations, District of Columbia Bar Association, October 4, 2012
- Panelist, Procedural Considerations in Addressing Chapter 42 Excise Tax Consequences, American Bar Association, 2012 Joint Fall CLE Meeting, September 14, 2012
- Speaker, Cross-Border Charitable Giving, American Law Institute (ALI) CLE, 2012 International Trust and Estate Planning Course, August 23, 2012

- Panelist, Exempt Organizations Year in Review – Lessons Learned from 2011 and What to Expect in 2012, Washington Metropolitan Area Corporate Counsel Association (WMAACCA), Non-Profits and Associations Forum, January 25, 2012
- Panelist, Just One More Couldn't Hurt: When to Use Joint Ventures, Subsidiaries, and Affiliates - And When Not To, National Association of College and University Business Officers (NACUBO), 2011 Tax Forum, November 3, 2011
- Speaker, Why "Thank You" Is OK, And "Please Patronize Our Sponsors" Is Not, WMAACCA Non-Profits & Associations Forum, June 7, 2011
- Panelist, Withholding on Foreign Payments, Georgetown University Law Center, Representing and Managing Tax-Exempt Organizations, April 1, 2011
- Panelist, Exempt Organizations Year in Review - Lessons Learned from 2010 And What to Expect in 2011, Washington Metropolitan Area Corporate Counsel Association (WMAACCA), Non-Profits and Associations Forum, February 10, 2011
- Panelist, Unrelated Business Income Tax, National Association of College and University Business Officers (NACUBO), November 3, 2010
- Chair, Twelfth Annual Advanced ALI-ABA Course of Study for Counselors to Foreign and U.S. Clients, American Law Institute (ALI), American Bar Association, October 1, 2009

Recent Publications

- "Letter to DOJ Confirms IRS Intent to Resume Church Tax Inquiries", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, Marcus S. Owens, William M. Klimon, Brendan Wilson, Laura Michiko Damerville, Jacob E. Dean, and Andrew Segna, *Caplin & Drysdale*, August 7, 2014
- "Wisconsin Court Holds Parsonage Allowance Unconstitutional", with Marcus S. Owens, William M. Klimon, Brendan Wilson, William D. Fournier, Laura Michiko Damerville, Sharon W. Nokes, Douglas N. Varley, 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, Marcus S. Owens, 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, Marcus S. Owens, 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 Marcus S. Owens, *Caplin & Drysdale*, August 12, 2013
- "Exempt Organizations News Flash: IRS Updates", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, and Marcus S. Owens, *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, Marcus S. Owens, Kirk L. Jowers, 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 Marcus S. Owens, *Caplin & Drysdale*, June 4, 2013
- "IRS Issues Priority Guidance Plan", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, and Marcus S. Owens, *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 Marcus S. Owens, *Caplin & Drysdale*, October 3, 2012
- "IRS Confirms Deductibility of Contributions to Domestic Disregarded Entities", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, Marcus S. Owens, William M. Klimon, Brendan Wilson, and William D. Fournier, *Caplin & Drysdale*, August 3, 2012
- "Recent Developments", with Douglas N. Varley, Diara M. Holmes, and Marcus S. Owens, *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, Marcus S. Owens, Kirk L. Jowers, 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, Marcus S. Owens, Kirk L. Jowers, 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 Marcus S. Owens, *Caplin & Drysdale*, August 31, 2009
- "The Legal Framework for Not-for-Profit Organizations in Central and Eastern Europe", *11 Int'l J. Not-for-Profit Law*, February 1, 2009
- "Federal Tax Laws Affecting Political Activity and Lobbying by Tax-Exempt

Charitable Organizations", with Douglas N. Varley, *Political Activity, Lobbying Laws and Gift Rules Guide*, January 1, 2008

- "Tsunami: NGO's Response: Now and the Future", *47 Exempt Organizations Tax Review 181*, February 1, 2005
- "The United States Law of Charities: A Summary", *China Society Press*, January 1, 2004