



## Brendan Wilson

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Brendan Wilson is Of Counsel in Caplin & Drysdale's Washington, D.C., office. He joined the firm in 2011. Prior to joining Caplin & Drysdale, he practiced corporate and tax law at another prominent Washington, D.C. firm.

### Services

Mr. Wilson provides a broad spectrum of tax and corporate advice to tax-exempt organizations, including charities, churches and religious organizations, trade associations, social welfare organizations, healthcare organizations, title holding companies, and private foundations. His tax-exempt organization representations include seeking rulings and determinations from tax authorities, structuring and negotiating transactions, completing mergers, asset purchases and spin-offs, providing strategic tax advice regarding activities in the United States and in foreign countries, and representing clients in tax controversies with federal, state and local taxing authorities. Mr. Wilson also serves as outside counsel to several non-profit and for-profit clients, providing them advice on corporate governance matters, commercial contracts and grant agreements, lobbying and political campaign activities, and the rules governing the solicitation of charitable funds.

#### Practice Areas

Corporate Law

Exempt Organizations

#### Education

J.D., University of Notre Dame Law School, 2004, *magna cum laude*; Editor, *Notre Dame Law Review*; Peter Lardy Scholarship recipient, 2002

B.Sc., University of Guelph, 2001, *with honors*

#### Bar and Court Admissions

District of Columbia

Maryland

#### Other Professional Affiliations

Chair, Trade Association and Professional Organizations Subcommittee of the American Bar Association Business Law Section Nonprofit Organization Committee

Member, District of Columbia Bar Association, Tax Section

Board Member, John Paul II Fellowship (2011-present)

Board Member and President, Resolve Uganda, Inc. (2007-2014)

#### Government Experience

Summer Law Clerk, Judge William M. Skretny (W.D.N.Y.), 2002

### Recent News

- Exempt Organizations Group Hosts Nonprofit Leaders, *Caplin & Drysdale*, October 6, 2014
- Caplin & Drysdale Strengthens Global Tax and Litigation Services, *Caplin & Drysdale*, January 8, 2014

### Recent Speaking Engagements

Mr. Wilson is interested in the emerging area of social entrepreneurship, and speaks regularly at conferences about the law of social enterprise and the creation and operation of hybrid organizations. He also represents numerous churches, dioceses, and religious institutes and congregations, and regularly participates in conferences that focus on the interconnection between civil and canon law.

Recent speaking engagements include:

- Speaker, Religious Law Year-In-Review, Resource Center for Religious Institutes, December 10, 2014
- Speaker, Observing Corporate Formalities—Tax and Corporate Law Implications, Washington Metropolitan Area Corporate Counsel Association (WMACCA), Non-Profits and Associations Forum: Wearing Multiple Hats - Common Challenges for GCs Advising Related

Organizations, October 1, 2014

- Speaker, Governance Structures for Religious Orders: Legal and Practical Strategies to Address Changing Demographics and Institutional Priorities, The Resource Center for Religious Institutes (RCRI), September 19, 2014
- Master of Ceremony, 5th Annual Speculum Iustitiae Conference for Canon and Civil Lawyers, July 22, 2014
- Lecturer, Representing Social Enterprise Organizations, Georgetown University Law School, Social Enterprise & Nonprofit Law Clinic, July 22, 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
- Panelist, Non-profit Organizations: How to Structure Them Plus Unexpected Issues, American Bar Association, 2011 Conference, January 1, 2011
- Panelist, The Development of Hybrid Enterprises, Fordham University School of Law, New York, Focolare Conference, January 1, 2011
- Panelist, Recent Developments in Social Enterprise Law, Fordham University School of Law, New York, Focolare Conference, January 1, 2009

## Recent Publications

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- "Legal Nonprofit Planning for International Projects", *Radiology in Global Health: Strategies, Implementation, and Applications*, October 31, 2014
- "Letter to DOJ Confirms IRS Intent to Resume Church Tax Inquiries", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, Marcus S. Owens, Michael W. Durham, William M. Klimon, Laura Michiko Damerville, Jacob E. Dean, and Andrew Segna, *Caplin & Drysdale*, August 7, 2014
- "New York Adopts Substantial Changes to Laws Regulating Nonprofits", with Sharon W. Nokes, Douglas N. Varley, Marcus S. Owens, William M. Klimon, William D. Fournier, and Laura Michiko Damerville, *Caplin & Drysdale*, December 20, 2013
- "Wisconsin Court Holds Parsonage Allowance Unconstitutional", with Sharon W. Nokes, Douglas N. Varley, Marcus S. Owens, William M. Klimon, William D. Fournier, Laura Michiko Damerville, 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, Marcus S. Owens, Michael W. Durham, William M. Klimon, 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, Michael W. Durham, William M. Klimon, William D. Fournier, and Laura Michiko Damerville, *Caplin & Drysdale*, August 16, 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, Michael W. Durham, and William M. Klimon, *Caplin & Drysdale*, June 21, 2013
- "Business Ethics", *Handbook on the Economics of Reciprocity and Social Enterprise (with Russell G. Pearce)*, January 1, 2013
- "IRS Confirms Deductibility of Contributions to Domestic Disregarded Entities", with Sharon W. Nokes, Douglas N. Varley, Diara M. Holmes, Marcus S. Owens, Michael W. Durham, William M. Klimon, and William D. Fournier, *Caplin & Drysdale*, August 3, 2012
- "Planning for Co-Investments Between a Private Foundation and a Disqualified Person", *Journal of Taxation*, Vol. 116, No. 1, January 1, 2012
- "Using Subsidiaries to Hold and Manage Real Property", *Taxation of Exempts*, July 1, 2010
- "State-Level Charity Watchdogs Need Support From Uncle Sam", *Chronicle of Philanthropy (with Lloyd Mayer)*, February 21, 2010
- "Regulating Charities in the 21st Century: An Institutional Choice Analysis", *85 Chicago-Kent Law Review* 479 (with Lloyd Mayer), January 1, 2010