



Laura E. Butzel

Partner

lebutzel@pbwt.com

Tel: 212-336-2970

Fax: 212-336-2222

Laura Butzel is a partner in the Firm's Tax-Exempt Organizations group. She advises tax-exempt, not-for-profit organizations on a broad range of operating issues, including corporate governance and fiduciary duties, joint ventures, program-related investments, structuring subsidiaries, unrelated business income tax and other tax issues, executive compensation, intellectual property and other issues. Her clients include private foundations as well as cultural, human and civil liberties, environmental, publishing, educational, and religious organizations. She also advises charitable clients on endowment issues, publishing and licensing issues, international and domestic grantmaking, lobbying, political activities, and the rules particular to private foundations, among other issues.

An active lecturer, Ms. Butzel has presented on a wide range of issues including governance and tax concerns, investment policies and procedures, intellectual property, web site development and internet issues of charitable organizations, joint ventures and political activities of charitable entities.

She serves as an officer of a number of charitable organizations and is a director of The Mertz-Gilmore Foundation and a former trustee of The John B. Pierce Laboratory and The John B. Pierce Foundation, and of the Shelburne Museum.

Education

- New York University School of Law (J.D., *cum laude*, 1991)
 - American Jurisprudence Award in Evidence
 - Executive Editor, *Review of Law & Social Change*
- Wesleyan University (B.A., 1985)

Admissions

- New York

Professional Activities

MEMBERSHIPS: Trustee, Teachers College at Columbia University; American Bar Association (Committee on Tax Exempt Organizations); National Association of College & University Attorneys; Association of the Bar of the City of New York (Former Secretary, 1998–2000); Trustee, Shelburne Museum; Board Member, Mertz Gilmore Foundation; Former Trustee, John B. Pierce Foundation and John B. Pierce Laboratory; Secretary, Greentree Foundation; Award, The Legal Aid Society Award For Outstanding Pro Bono Representation (2001)

SPEAKING ENGAGEMENTS:

Lecturer at programs including:

- ABA Section of International Law International Pro Bono Committee, September 2011, *Lobbying Rules for Domestic and International Organizations Exempt from Tax Under Section 501(c)(3) of the Code*
- ALI CLE Webinar, June 2015, *Nonprofit Entities: Formation, Governing & Tax Considerations*
- Association of the Bar of the City of New York – *Web Site Issues for Not-for-Profits*
- Association of the Bar of the City of New York – *Political Activities of Not-for-Profits*
- Association of the Bar of the City of New York – *Joint Ventures between For-Profits and Not-for-Profits*
- Bikubenfoundation New York, Inc., November 2012, *Towards 21st Century Governance: The Basics and Beyond*
- CFA Society of Philadelphia's Annual Endowment, Foundation and Philanthropy Conference, June 2014, *The Impact of the NY Non-Profit Reform Act on Pennsylvania*
- Council on Foundations – *The Implications of Sarbanes-Oxley for Not-for-Profit Organizations* – Council on Foundations' Annual Meeting, Toronto, Canada
- Council on Foundations – *Intellectual Property Concerns for Not-for-Profit Organizations*, Council on Foundations' Annual Meeting, San Diego, California
- Foundation Accounting Executives Annual Meeting, January 2013, *International Activities of Not-for-Profit Organizations*
- Foundation Center/New York Public Interest Law Foundation, June 2012, *Legal Considerations Before Starting a Non-Profit Organization*
- Foundation Financial Officers Group, April 2014, *Risk and Insurance – A Tour de Force*
- General Counsel of Private Foundations Group at The Ford Foundation – *The Implications of Sarbanes-Oxley for Not-for-Profit Organizations*
- BNY Mellon, 2010 Foundation and Endowment Symposium, *Recent Developments in Governance and Disclosure*
- New York State Society of Certified Public Accountants Estate Planning Conference, January 2011, *Structuring Private Foundation as Corporation or Trust: An Exploration of Choice of Entity*
- Practising Law Institute, February 2014, *Advising Nonprofit Organizations 2014*
- Practising Law Institute, December 2011, *Endowment Funds – Legal Concerns*
- University of Texas School of Law, June 2016, *Higher Education Tax Institute: Universities and Political Activities*
- University of Texas School of Law, January 2016, *Nonprofit Organizations Institute: Cyber Literacy and Security*
- University of Texas School of Law, January 2014, *Intellectual Property for Nonprofit Organizations*
- University of Texas School of Law, January 2014, *Intellectual Property Issues for Nonprofits*