



Megan E. Bell

Partner

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Megan Bell is a partner in the Firm's Tax-Exempt Organizations department. Ms. Bell represents tax-exempt organizations in a wide range of matters, including formation and restructuring, tax compliance, governance, fundraising and gifts, and investment activities. Her clients consist of private foundations and public charities, including donor-advised funds, supporting organizations, and company foundations with both domestic and international operations, as well as social welfare organizations, business leagues and trade associations, and agricultural organizations. Ms. Bell also represents individuals and for-profit entities in structuring and managing their relationships and affiliations with tax-exempt organizations.

Ms. Bell's practice includes advising on governance and tax matters, complex gifts and collaborative funding structures, lobbying and political campaign activities, joint ventures and other affiliations with for-profit and non-charitable tax exempt organizations, program related investments, unrelated business income taxes, compensation matters, and internal reviews. In addition, Ms. Bell represents a variety of tax-exempt organizations in connection with Internal Revenue Service audits and Attorney General inquiries and investigations.

Ms. Bell speaks at conferences for and about non-profit organizations on a range of topics. Most recently, Ms. Bell has spoken about investment governance, nonprofit matters, and complex public support issues.

From 2004 to 2005, Ms. Bell served as a Law Clerk to the Hon. Richard C. Tallman of the Ninth Circuit Court of Appeals. Before joining the Firm, Ms. Bell practiced tax law at a New York-based law firm.

Education

- New York University School of Law (LL.M., 2010)
- Northwestern University School of Law (J.D., *cum laude*, 2004)
 - Order of the Coif
 - Senior Articles Editor, *Northwestern University Law Review*
- Mount Holyoke College (B.A., *magna cum laude*, 2001)
 - Phi Beta Kappa

Admissions

- U.S. Court of Appeals, Ninth Circuit
- New York

Professional Activities

Patterson Belknap

MEMBERSHIPS: Member, American Bar Association (Committee on Tax Exempt Organizations); Director

SPEAKING ENGAGEMENTS: Facilitator and Coordinator, "IRS Audit Workshop," University of Texas School of Law's Nonprofit Organizations Literacy Workshop (January 17, 2018); "Special Copyright Issues for Museums, Foundations, and Other Non-Profits," PLI Seminar on "Advanced Copyright Law 2017: Current Issues" (March 16, 2017); Presenter, "Gifts with Benefits: Naming Rights," New York City Bar Association's 4th Annual Not-for-Profit Institute (June 6, 2016); "Difficult Public Support Test Issues," American Bar Association's Section of Taxation 2016 Midyear Meeting (January 28, 2016); "Investment Management and Oversight," The University of Texas School of Law's 33rd Annual Nonprofit Organizations Institute (January 14, 2016); "Board Governance and Committee Structure," New York City Bar Center's 3rd Annual Institute on Not-for-Profit Law (April 29, 2015); "Federal and State Governance Rules (Inurement, Self-Dealing, Excess Benefit Transactions, Fiduciary Duties, and Compensation Matters)," PLI's Advising Nonprofit Organizations 2015 (January 29, 2015)