



Megan E. Bell

Partner

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Megan Bell is a Partner in the Firm's Tax-Exempt Organizations department. Ms. Bell represents a wide range of tax-exempt organizations (as well as for-profits and individuals engaging with them), covering public charities (including donor-advised funds and supporting organizations), private foundations (including company foundations), social welfare organizations, business leagues and trade associations, and agricultural organizations.

Ms. Bell's practice includes advising on formation and restructuring, general tax compliance and structuring, corporate governance, fundraising, complex gifts and collaborative funding arrangements, internal and regulatory inquiries, grantmaking (both domestic and international), investment activities, lobbying and political campaign activities, and structuring and ongoing maintenance of multi-vehicle initiatives. Ms. Bell also represents individuals and for-profit entities in structuring and managing their engagement with tax-exempt organizations.

Ms. Bell speaks at conferences for and about non-profit organizations on a range of topics. Most recently, Ms. Bell has spoken about collaborative funding and capital aggregation, IRS audits, and private foundation grantmaking.

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 in 2008, 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, TEGE Exempt Organizations Council

SPEAKING ENGAGEMENTS: Presenter, "Aggregating Capital for Good: Multi-funder Initiatives, Joint Ventures, and Fiscal Sponsors," University of Texas School of Law Nonprofit Organizations Institute (January 17, 2019); 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)