



Tiffany N. Tam

Associate

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Tiffany N. Tam is an Associate in the Firm's Tax-Exempt Organizations department, where she represents a broad range of tax-exempt organizations including public charities, private foundations, social welfare organizations, and other 501(c) nonprofit organizations. Her practice includes advising on federal and state tax exemption, investment activities, grantmaking, governance issues, charitable giving, unrelated business income tax, lobbying and political activities, and compliance with intermediate sanctions, self-dealing, and other excise tax rules. Ms. Tam also counsels nonprofit organizations on structuring their relationships with other entities, including for-profits, supporting organizations, and donor-advised funds. In addition, she represents tax-exempt organizations and donors in federal and state controversies.

Prior to joining the Tax-Exempt Organizations group at the Firm, Ms. Tam practiced tax law at an international law firm and advised for-profit companies and individuals on the tax aspects of a wide variety of complex business transactions, including joint ventures, restructurings, and mergers and acquisitions.

Education

- Yale Law School (J.D., 2014)
 - Articles Editor, *Yale Journal of International Law*
 - Student Director, Schell Center for International Human Rights
- University of Pennsylvania (B.A., *summa cum laude*, 2009)
 - Phi Beta Kappa

Admissions

- New York

Professional Activities

PRESENTATIONS:

- Panelist, "Unrelated Business Income Tax Case Studies," TEGE Exempt Organizations Council, Exempt Organizations Update (March 5, 2021)
- Co-presenter, "Fringe Benefits and Expense Reimbursements for Nonprofits," Georgetown Law Continuing Legal Education, Representing and Managing Tax-Exempt Organizations, Washington, D.C. (April 26, 2019)

Publications

March 24, 2021

Employee Retention Credit Further Expanded by the American Rescue Plan Act

January 19, 2021

Who Should Apply to IRS' Voluntary Disclosure Program?

Think Advisor

May 6, 2020

Cross-Border Tax-Related COVID-19 Relief