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Areas of Practice

Exempt Organizations

Corporate Governance

Tax

IRS Controversy & Tax
Litigation

Legislative &
Administrative, Congress &
Treasury

State & Local Tax

Corporate, Securities &
Finance

Education

The George Washington
University School of Law,
J.D., with high honors,
1977

Smith College, B.A.,
American Studies, 1971,
Scott Foundation Award for
Leadership

Judicial Clerkships

Hon. Theodore
Tannenwald, Jr., US Tax
Court, 1977-1979

Bar & Court Admissions

District of Columbia

Suzanne Ross McDowell

Suzanne Ross McDowell is a partner in the Washington office of Steptoe & Johnson LLP, where she focuses on the law of tax-exempt organizations with particular emphasis on tax, corporate governance, and commercial transactions.

She has extensive experience with the nonprofit sector including representation of exempt organizations on a broad spectrum of matters as a private practitioner; service at the US Treasury Department where she was responsible for all legislative and regulatory issues affecting exempt organizations; and work as Senior Vice President and Deputy General Counsel for the National Geographic Society where she developed cost-effective practical solutions for a wide variety of complex legal and business issues.

Ms. McDowell currently serves as the Chair of the Exempt Organizations Committee of the American Bar Association Tax Section, as well as Co-Chair of the American Law Institute-American Bar Association Advanced Course on Tax-Exempt Organizations. She also currently serves on the advisory board of The Exempt Organization Tax Review and the Journal of Taxation of Exempt Organizations. Ms. McDowell is a frequent speaker at conferences and is the author of several papers, and she co-authors Steptoe's *Exempt Organizations Advisory*.

Tax

In the tax field, Ms. McDowell counsels clients on the full range of issues that face tax-exempt organizations. She assists clients with tax planning to minimize state and federal tax liability, obtaining favorable tax rulings, and managing tax audits and appeals. She also structures transactions to reduce or eliminate unrelated business income tax (UBIT). In addition, she advises clients on organizational structures, including mergers, acquisitions, taxable subsidiaries, limited liability companies, joint ventures, and other affiliated entities to minimize tax liability and protect tax-exempt status. She helps clients achieve their public policy objectives without running afoul of the regulations on lobbying and political activities. She advises clients on strategies for maximizing charitable giving and fundraising, ensuring that income from corporate sponsorships is tax-exempt, complying with the complex private foundation rules, compensating executives within the bounds of applicable rules, and avoiding intermediate sanctions and threats to tax-exempt status. She also sets up new organizations and helps them acquire and maintain tax-exempt status under the most advantageous classification in light of their objectives.

Corporate Governance and Internal Investigations

Ms. McDowell served as a vice chair of the ABA Coordinating Committee on Nonprofit Governance, which published *Guide to Nonprofit Corporate Governance in the Wake of Sarbanes-Oxley* (2005). In her practice, Ms. McDowell counsels nonprofit organizations on best practices for corporate governance and assists them in reviewing their governance structures, determining the best committee

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structure for their boards, and drafting committee charters. She also assists organizations in drafting corporate policies, such as conflicts of interest and whistleblower policies, tailored to their particular needs. In addition, she conducts internal reviews and investigations in order to advise boards of directors. She advises boards of directors and officers on the rights and obligations that their corporate positions entail and drafts articles of incorporation and bylaws for new organizations.

Commercial Transactions

Ms. McDowell has extensive experience in negotiating and drafting commercial agreements for exempt organizations, with particular emphasis on licensing and publishing agreements. She has structured, negotiated, and drafted many multimillion dollar contracts, including licensing agreements for foreign language publications of magazines and books, travel tours, affinity credit card programs, and merchandise and Internet agreements. She has also negotiated and drafted a wide variety of publishing agreements as well as book distribution agreements. In such transactions, she minimized or eliminated potential tax liability for the exempt organization and provided maximum protection for the copyright, trademark, and other interests of the organization.

Noteworthy

- Included in *Washington, DC Super Lawyers* for Non-Profit, Tax, Corporate Governance & Compliance (2008-2012)
- Ranked in DC: Tax in *Chambers USA: America's Leading Business Lawyers* (2006-2011)
- Listed under Tax Law in *Best Lawyers in America* (2008-2011)
- Board Member of The Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship, Inc.
- Board Member of NEA-Health Information Network
- Pro Bono Counsel for the Boys and Girls Club of Greater Washington
- Pro Bono Counsel for Access to Justice Foundation
- Fellow at the American College of Tax Counsel
- Member of the IRS Advisory Committee on Tax Exempt and Government Entities (ACT) (2004-2007); Chair of the Exempt Organizations Group (2006-2007)
- Associate Tax Legislative Counsel at the Office of Tax Policy at the US Department of the Treasury (1984-1987)

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Select Seminars & Events

“Current Developments in Executive Compensation”, April 20, 2012, *28th Annual Georgetown Law CLE Program titled “Representing & Managing Tax-Exempt Organizations 2012”*

“Discussion Panel of Experts on Political Activities, Lobbying, Campaign Finance & Ethics”, March 22, 2012, *48th Washington Non-Profit Legal & Tax Conference*

Current Developments, March 14, 2012, *SALK's 40th Annual Tax and Management Seminar for Private Foundations*

"Current Developments in Supporting Organizations Under the Pension Protection Act", December 7, 2011, *48th Annual Hawaii Tax Institute*

“Border Patrol: Charitable Status Despite Inurement or Private Benefit?”, October 27, 2011, *NYU's National Center on Philanthropy and the Law's 23rd Annual Conference*

Salk Institute's 39th Annual Tax and Management Seminar for Private Foundations, May 11, 2011

Selected Publications

Governance Issues: Impact of the Revised Form 990, March 2009

Intermediate Sanctions and Section 501(c)(3) Status, *Taxation of Exempts*, November 2008

Charitable Contributions of Real Estate Interests, *34 Real Estate Taxation*, 4th Quarter, 2007

Authored the "Intellectual Property Issues" chapter in *A Guide to Federal Tax Issues for Colleges and Universities*, published by the National Association of College and University Business Officers (NACUBO) 2006

Co-author, "Guide to Nonprofit Corporate Governance in the Wake of Sarbanes-Oxley", June 2005

How to Deal with the IRS' Increased Focus on Enforcement, *ASAE Association Law and Policy Newsletter*, March 2005

Nonprofits and the Internet: Tax and Other Legal Issues, *The Computer & Internet Lawyer*, October 2004

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Nonprofits and the Internet: Tax and Other Legal Issues
October 2004, *The Computer & Internet Lawyer*, Vol. 21, Issue 10

Professional Affiliations

Chair, ABA Tax Section Exempt Organizations Committee

Co-Chair, ALI-ABA Tax Exempt Charitable Organizations program,
2010-2011

Vice Chair, ABA Coordinating Committee on Nonprofit Governance,
2002-2005

Member, Government Relations Section Council, American Society of
Association Executives, 2007-present

Member, Public Policy Committee, American Society of Association
Executives, 2007-present

Member, Legal Section Council, American Society of Association Executives,
2004-2007

Chair, Tax Section, District of Columbia Bar, 2005-2006; Vice Chair,
2004-2005

Advisory Board, NYU National Center on Philanthropy & The Law,
1997-2000

Member, Long Range Planning Task Force, American Bar Association, Tax
Section, 1997-1998

Member, Copyright Committee, Association of American Publishers,
1996-2002

Chair, Exempt Organizations Committee, District of Columbia Bar, Tax
Section, 1990-1993