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Areas of Practice

Exempt Organizations

IRS Controversy & Tax
 Litigation

Employee
 Benefits/ERISA/Executive
 Compensation

Tax

Education

Indiana University, M.B.A.,
 1976

Long College for Women,
 B.A., 1968

Catherine W. Wilkinson

Catherine W. Wilkinson is a certified public accountant, practicing in the Tax group of the Washington-based law firm of Steptoe & Johnson LLP. Ms. Wilkinson received her M.B.A. in accounting and taxation from Indiana University.

Exempt Organizations

Ms. Wilkinson provides tax planning and advice to tax-exempt organizations with respect to qualification and state regulatory issues, unrelated business income and participation in partnerships and business ventures, executive compensation, and lobbying and political activities. She also advises charitable organizations on structuring corporate sponsorships; obtaining tax exempt financing for corporate offices and program-related capital projects; developing and operating other fundraising programs; establishing and maintaining planned giving programs, such as charitable gift annuities, pooled income funds, use of split-interest trusts, and private foundations and other deferred giving arrangements; and recordkeeping and reporting for contributions, capital campaigns, direct mail and Internet solicitations, planned giving and special events. She co-authors Steptoe's Exempt Organizations Advisory.

Executive Compensation

Ms. Wilkinson advises corporations, including publicly-traded corporations, closely-held entities, and tax-exempt organizations, with respect to executive compensation and benefits. This advice includes use of incentive and performance-based compensation arrangements and deferred compensation; stock options, other forms of equity compensation, and phantom stock plans; and compensation paid in connection with a change in control.

Tax Controversy/Professional Standards

Ms. Wilkinson represents corporations, partnerships, tax-exempt organizations, and individuals in complex federal and state tax audits and investigations. These include routine civil audits of domestic and international organizations, and investigations relating to failure to file, tax fraud, and tax evasion. She also counsels and represents individuals, taxable and tax-exempt corporations, federal and state government agencies and instrumentalities in making voluntary disclosures of non-compliance with federal and state income and employment tax laws, and state sales and use tax laws. The focus of the latter representations is to achieve resolution through a civil settlement of the issues without criminal charges being filed.

Ms. Wilkinson also represents tax professionals who have been charged with misconduct by federal or state regulators or other licensing authorities. She has successfully represented professionals before such agencies, leading to no action being taken or sanctions being limited to private reprimands.

Catherine W. Wilkinson

Noteworthy

- Recommended for Domestic Tax: East Coast in *Legal 500 US* (2010-2011)
- In addition to co-writing the *Exempt Organizations Advisory*, Ms. Wilkinson co-authors the *Charitable Giving Answer Book* (published by CCH) in 2006. She is also a contributing author to the *Complete Guide to Nonprofit Organizations* (published by the Civil Research Institute in 2005) and the *403(b) Answer Book* (now in its seventh edition, published by Aspen Publishers, Inc., in 2002).

Select Seminars & Events

Catherine Wilkinson Speaks at Tax Executive Institute's 60th Midyear Conference, April 12, 2010

Exempt Organizations Tax Update: Takeaways from 2009 and What to Expect in 2010, January 12, 2010, (*A Steptoe-Sponsored Event*)

Selected Publications

National Research Program Comprehensive Employment Tax Examinations Are Here – Are You Prepared?
May 2010

Comprehensive Employment Tax Examinations Are Here - Are You Prepared?
April 12, 2010

IRS Audits: Avoid, Prepare, Manage
Exempt Organizations Tax Update: Take Aways from 2009 and What to Expect from 2010
January 2010

Charitable Giving Answer Book, 2011 edition, CCH

Contributing Author, *Complete Guide to Nonprofit Organizations*
2005, Civil Research Institute

Contributing Author, *403(b) Answer Book*
2002, 7th ed., Aspen Publishers, Inc.

Professional Affiliations

American Institute of Certified Public Accountants