



## MICHAEL W. DURHAM

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### SHAREHOLDER

Michael Durham is a member of the firm's Tax and Estate Planning section. He has advised some of the nation's largest private foundations, museums, hospitals, high-technology non-profits, newly-formed organizations and donors wishing to structure their gifts to maximize tax savings.

Mr. Durham has considerable experience in the rules governing private foundations, private operating foundations, supporting organizations, and donor-advised funds as well as tax-exempt bond issues and unrelated business activities of exempt organizations.

In addition, Mr. Durham has represented large charities before the IRS on audit, seeking initial recognition of exempt status, and in specific ruling requests. He has also represented clients before Treasury and Congress with regard to new or pending law and regulations.

### EXPERIENCE

- Advising 501(c)(3) and 501(c)(4) organizations on running high-profile advocacy campaigns
- Advised 527 organizations and PACs on federal tax issues
- International grantmaking and taxation of cross-border donations under U.S. domestic law and under country-specific treaties
- Law Clerk to the Honorable Michael W. McConnell, United States Court of Appeals for the Tenth Circuit (2003-2004)

### EDUCATION

Yale Law School, JD, 2002

Case notes editor, *Yale Law Journal*

Yale University, MA, 2001

Brigham Young University, BA, 1997, *summa cum laude*

### ADMISSIONS & AFFILIATIONS

*Bar Admissions:* District of Columbia  
District of Columbia Court of Appeals  
Utah

*Affiliations:* Co-chair, Religious Organizations Subcommittee  
American Bar Association

### HONORS & AWARDS

The Legal 500: Leading Lawyer, 2012-2013, Utah

Legal Elite: Tax, 2019; Nonprofit, 2020-2021

#### PRACTICE AREAS

TAX AND ESTATE  
PLANNING

#### INDUSTRIES

NONPROFIT  
ORGANIZATIONS

#### LANGUAGES

GERMAN