

# Michael W. Durham

**Shareholder**

**mdurham@kmclaw.com**

**801.328.3600**

## Practice Areas

Tax
Tax-Exempt Organizations

## Languages

German

**Michael Durham** is a member of the firm's Tax section and head of its Tax-Exempt Organizations group. He advises a broad range of tax-exempt organizations, including large religious organizations, private foundations, high-technology nonprofits, advocacy and action organizations, affiliated groups of taxable and tax-exempt organizations, and donors wishing to make large philanthropic gifts.

Prior to joining Kirton McConkie, Michael was a shareholder in a D.C. tax boutique where he represented a variety of exempt organizations across the country. Before that, he served as a law clerk to the Honorable Michael W. McConnell, United States Court of Appeals for the Tenth Circuit.

Michael advises organizations on everything from structuring complicated transactions to day-to-day compliance. He represents organizations in exemption applications, IRS audits, ruling requests, and comments to Treasury.

## Experience

- Religious organizations and integrated auxiliaries
- Political and lobbying activities of 501(c)(3) and 501(c)(4) organizations
- Private foundation rules, especially self-dealing, excess business holdings, and program-related investments
- Executive compensation, section 4960, and excess benefit transactions
- Complex multi-entity structures involving tax-exempts
- Foreign investment reporting
- Unrelated business tax and commerciality
- Charitable giving of business interests and other complex assets
- Tax treatment of intellectual property arrangements

## Education

Yale Law School, JD, 2002
Yale, MA, 2001
Brigham Young University, BA, 1997, *summa cum laude*

## Admissions & Affiliations

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

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## Admissions & Affiliations Continued

*Affiliations*: Co-Chair, Religious Organizations Subcommittee of the Tax Section of the American Bar Association

Member, Advisory Council, National Center for Philanthropy and the Law

## Honors & Awards

- Best Lawyers®: Nonprofit/Charities Law (2024-2027), Tax Law (2026-2027)
- The Legal 500, Leading Lawyer (2012-2013)