

Ruth M. Madrigal

Shareholder*

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Practice Areas

Tax
Tax-Exempt Organizatons

Ruth Madrigal is a member of the firm's Tax section and is a nationally recognized advisor on the tax and legal issues affecting charities and other tax-exempt organizations. She brings extensive experience from both government service and private practice, advising a broad range of exempt organizations and governmental entities as well as companies and individuals seeking to further the public good.

From 2010 to 2016, Ruth served as an attorney and policy advisor in the U.S. Department of the Treasury's Office of Tax Policy, where she led regulatory and legislative initiatives involving the charitable sector. Her work included drafting regulations and administrative guidance on foreign grantmaking, program-related investments, mission-related investing, charitable giving, joint ventures, and hospital exemption requirements. She also represented Treasury in public hearings and in coordination with federal agencies, foreign governments, members of Congress, state regulators, and the public.

In private practice, Ruth has advised private foundations, university and hospital systems, research institutions, community foundations and other publicly supported charities, and state and tribal government entities on both routine compliance and complex tax-exempt matters. She has also advised companies about philanthropic and social impact strategies, and individual donors on complex charitable contribution structuring and substantiation rules. She frequently speaks and writes on topics pertaining to the tax-exempt sector and charitable giving.

** Not licensed in Utah. Practice from Utah limited to federally authorized tax matters as permitted under 31 CFR 10.3(a) and Utah Rule of Professional Conduct 5.5(d)(2).*

Education

Harvard Law School, JD, *cum laude*, 2000
California Polytechnic State University, BS, Business/Finance

Admissions & Affiliations

Bar Admissions: California
District of Columbia
U.S. Court of Federal Claims
U.S. Tax Court
Not admitted to practice in Utah. Utah practice limited to federal tax issues as permitted by 31 CFR 10.3 and Utah Rule 5.5(d).

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Admissions & Affiliations Continued

Affiliations:

Frequent speaker on tax-exempt organizations, impact investing, and federal tax policy and regulation, including for the American Bar Association Tax Section, Representing and Managing Tax-Exempt Organizations (Georgetown), the Nonprofit Organizations Institute (UT Austin), and the Western Conference on Tax-Exempt Organizations (UCLA)

Co-chair, Exempt Organizations Subcommittee on International Philanthropy, ABA Tax Section

Advisory Council Member (and Former Board Chair), International Center for Not-For-Profit Law (ICNL)

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