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Bar Admissions
District of Columbia
Maryland

Court Admissions
Court of Appeals of
Maryland
Court of Appeals of the
District of Columbia

Education
American University,
Washington College of
Law (J.D., *with honors*
, 1982)
▪ *Law Review*

George Washington
University (M.B.A.,
with honors, 1983)
University of
Pennsylvania, Wharton
School (B.S., *magna*
cum laude, 1977)

JACQUELINE A. HENSON

Experience

Jacqueline A. Henson is chair of the Ober|Kaler Nonprofit Organizations Group and also is a member of the firm's lobbying and election law practice. With over 25 years of experience in the nonprofit arena representing trade associations, public charities, private foundations and political organizations, she brings a first-hand, client-focused perspective to her practice. Jackie counsels nonprofits and not-for-profit organizations on a wide range of business and legal matters, including tax, governance, lobbying/campaign finance compliance, corporate and executive compensation issues.

Tax-Exempt Entities: In the tax field, Jackie counsels clients on the full range of issues that face tax-exempt organizations. She assists clients with acquiring and maintaining tax-exempt status under the most advantageous classification in light of their objectives, obtaining favorable tax rulings, and managing tax audits and appeals. She also structures transactions to reduce or eliminate unrelated business income tax (UBIT) and to maximize sources of non-dues revenue. She advises clients on mergers, acquisitions, taxable subsidiaries, limited liability companies and joint ventures. She assists clients with disclosures for the new IRS Form 990, strategies for maximizing charitable giving and fundraising, structuring non-taxable sponsorships, 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.

Lobbying and Election Law Compliance: Jackie helps clients achieve their public policy objectives while complying with the applicable laws on lobbying and political activities. She counsels clients not only on the federal tax rules involving lobbying and the federal Lobbying Disclosure Act, but also on Federal Election Commission regulations involving political action committees, independent expenditures and coordinated communications. She also works with clients to manage their state and local election law activities and lobbying compliance, including compliance with state pay-to-play laws.

Governance: In her practice, Jackie counsels nonprofit organizations on best practices for corporate governance and assists them in reviewing their governance and membership structures, bylaws and policies, determining the best committee structures for their organizations, and drafting appropriate bylaws, policies and charters. She also counsels directors and officers on the rights and obligations that their corporate positions demand.

Commercial Transactions: Jackie also has extensive experience in negotiating and drafting commercial agreements for nonprofit organizations, including intellectual property licenses, publishing agreements hotel and convention center contract, executive employment agreements, affinity program agreements and Internet design agreements.

An author and frequent speaker on laws affecting nonprofit organizations and election law and lobbying compliance, Jackie also serves as general counsel, special counsel, director and officer to a number of nonprofit organizations.

Professional Memberships

- American Bar Association
- American Society of Association Executives
- District of Columbia Bar
 - Taxation and Corporations Committee
- Maryland State Bar Association

Community Service

- Achievement Rewards for College Scientists, Inc.
 - Board of Directors
- Cultural Alliance of Greater Washington
 - Board of Directors
- National Center for Nonprofit Law
 - Board of Directors

Publications & Presentations

- Co-Presenter, "Making Sense of Governance," Association of Waldorf Schools of North America, 2010
- Speaker, ASAE Finance & Business Operations Symposium Panel, Association Policy Workshop: Governance and Web 2.0 Policies, 2010
- Speaker, Council on Foundations, Emerging Legal Issues for Investment Committees of Charitable Organizations, 2010
- Speaker, Nonprofit Roundtable, Good Governance and Developments in the Law Regarding the Fiduciary Duties of Nonprofit Directors and Officers, 2010
- Moderator, ASAE Finance & Business Operations Symposium Panel, Managing Risk in These Turbulent Times, 2009
- Panelist, Nonprofit Lobbying & Political Activities, Columbia Books Webinars, 2009
- Trends in Nonprofit Governance and Operation (American Public Health Association Annual Conference, 2009
- Co-author, "Deciding What's Best for your Association," *ASAE Association Law & Policy*, 2008
- Author, "The New Form 990: Assembling Your Team," *National Organization for Rare Disorders Journal*
- Client Alerts on New Obama Administration Rules Regarding Lobbyists and Changes in HLOGA Guidance, Citizens United v. FEC, and new Form 990 Disclosures