



ALLISON MCGRATH GARDNER

Partner

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Allison McGrath Gardner practices in the areas of Employee Benefits, Tax-Exempt Organizations and Trusts & Estates. In the area of Tax Exempt Organizations, Ms. Gardner has represented a variety of tax exempt organizations, including private foundations, publicly supported organizations, churches, community foundations, support organizations, museums, professional associations, and social welfare organizations. Her experience consists of forming tax exempt organizations, obtaining tax exempt status, and advising on issues relating to maintaining tax exempt status and the unrelated business taxable income.

In the area of Employee Benefits, Ms. Gardner's experience includes assisting businesses, churches, tax exempt organizations, and governmental entities in preparing and maintaining qualified retirement plans, tax deferred annuity plans, health and welfare plans, deferred compensation plans, and summary plan descriptions. She has also assisted clients with various compliance issues relating to employee benefit plans, including submitting determination letter requests, letter ruling requests, and applications under the Employee Plans Compliance Resolution System to the Internal Revenue Service.

Honors & Recognitions

American Jurisprudence Awards - Individual Income Tax & Wealth Transfer Tax

Oklahoma Law Review Note Editor 2003-2004

Gene H. Jo Ann Sharp Law Review Award for Outstanding Case Note

PRACTICES

Employee Benefit Plan Design and Administration
Employee Benefits
Tax
Tax-Exempt Organizations
Wills, Trusts and Estates

INDUSTRIES

Church and Nonprofit Organizations

EDUCATION

University of Oklahoma, J.D., with distinction, 2005

University of Virginia, B.A., 2002

ADMISSIONS

Oklahoma - 2005

Allison McGrath Gardner

Oklahoma Law Review Summer Write-On Competition Award

Author of "Cash Balance Pension Plans Are Not Inherently Age Discriminatory: Cooper v. IBM Personal Pension Plan Defies a Strong History of Support For the Cash Balance Design", 57 Okla.L.Rev. 429 (2004)

Community & Professional

Oklahoma Bar Association

American Bar Association

Tulsa Pension Attorneys

Tulsa Employee Benefits Group