



→ Tamar R. Rosenberg

Partner

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Tamar Rosenberg is the Leader of the firm's Nonprofit Sector Team. She is recognized as a "Best Lawyer in America" by Best Lawyers and as one of Legal 500's "Elite" Leading Lawyers for not-for-profit law. She is a partner in the Tax Practice Group in the firm's New York office.

Areas of Practice

Tamar helps nonprofit organizations comply with the complex requirements of their tax-exempt and nonprofit status in a broad range of contexts, including corporate governance, conflicts of interest, structuring relationships with for-profits, fundraising, grant-making, international activity, strategic alliances, transactions, litigation, investigations and bankruptcy.

She also advises for-profit businesses and high net worth families on their business dealings with nonprofits and strategic philanthropy.

Tamar has extensive experience advising clients across many sectors, including hospitals, health plans, research institutes, religious organizations, educational institutions, family and community foundations, museums, trade associations and numerous other charities and mission-based organizations.

Tamar leverages her over 20 years of diverse experience to help clients comply with complex nonprofit laws and generate practical solutions to reduce risk, protect their interests and remain resilient through challenging situations.

She has been individually recognized by Legal 500 as both a Recommended Lawyer – Tax: Not-for-profit and a "Next Generation Lawyer" (2019-2023) and as an "Elite" Leading Lawyer/Partner (2024), as well as a "Best Lawyer in America," by Best Lawyers, 2023.

Honors

Bob Gerber Pro Bono Award, *Sheppard Mullin*, 2022

Best Lawyer in America, *Best Lawyers*, 2023-2026

Leading Partner, *Legal 500*, 2024-2025

Next Generation Lawyer, *Legal 500*, 2019-2023

Recommended Lawyer - Tax: Not-for-profit, *Legal 500*, 2019-2025

Experience

- Supporting numerous charitable and for-profit employers in providing relief relating to the COVID-19 pandemic to employees, their families and the public.
- Advising a large public healthcare industry company on options to conduct philanthropic activities, including grantmaking and direct charitable programs, and forming a company foundation and providing extensive guidance on legal compliance, including considerations relating to charitable and community-focused activities conducted directly by the for-profit company.
- Advising multiple family foundations on a corporate governance matters, including a compliance review and overhaul.
- Advising family foundations and public charities on international grantmaking issues.
- Leading Sheppard Mullin's pro bono effort involving a team of Sheppard Mullin attorneys from across practice groups and specialty areas to provide legal support to a volunteer project to produce and distribute face shields to front line healthcare workers fighting COVID-19 in Los Angeles.
- Assisting clients with obtaining federal, state, and local income tax-exemption and with charitable solicitation registration
- Advising clients on structuring and implementing complex affiliations and joint ventures between tax-exempt and for-profit organizations
- Counseling organizations on a wide range of issues relating to maintaining qualification for tax-exempt and public charity status and compliance with state not-for-profit corporation laws, including: corporate governance, private inurement and private benefit; excess benefit transactions; unrelated business income tax; lobbying limitations; private foundation excise taxes; grant-making, scholarships, and awards; foreign charitable activities; fundraising; charitable giving; supporting organizations; donor-advised funds; endowment funds and restricted gifts; and executive compensation
- Advising clients on federal, state, and local tax reporting issues impacting not-for-profit organizations, including Forms 990, 990-PF, and 990-T and foreign reporting forms
- Assisting organizations with various tax issues common to tax-exempt organizations, including real property tax exemptions, sales and use tax and compensation and benefits issues
- Advising not-for-profit clients on corporate restructurings, mergers, acquisitions, reorganizations, dissolutions, and conversions of not-for-profit organizations to for-profit status

Articles

- 6 Common Concerns for Nonprofit Organizations
Metropolitan Corporate Counsel, 12.2015
- Is a Hybrid Just What the Doctor Ordered? Evaluating the Potential Use of Alternative Company Structures by Healthcare Enterprises
ABA: The Health Lawyer, 04.30.2013
- Are Hybrids Really More Efficient? A "Drive-By" Analysis of Alternative Company Structures
ABA: Business Law Today, 09.21.2012
- New York Takes Bold Action in Joining the Intensifying Focus on Not-for-Profit Compensation
The Exempt Organization Tax Review, 11.10.2011

- Section 501(h) Elections and the Affiliated Group Rules
Taxation of Exempts, 05.2010
- A Creative Twist on the Joint Venture
The Exempt Organization Tax Review, 02.2006

Labor and Employment Law Blog Posts

- "Tax Reform: Nonprofits and their Executives Brace for Impact," December 7, 2017

Healthcare Law Blog Posts

- "IRS Audits & Ongoing Scrutiny of Nonprofit Hospitals – Key Background & Action Steps," August 13, 2024
- "What the FTC's Noncompete Ban Means for Healthcare," April 30, 2024
- "Answers for Nonprofits Seeking Relief under the CARES Act," April 9, 2020
- "For Tax-Exempt Employers: 403(b) Retirement Plan Compliance Opportunity," March 11, 2019
- "Tax-Exempt Healthcare Organizations Brace for Impact as Senate Tax Reform Bill Passes," December 5, 2017
- "Tax-Exempt Hospitals & Other Tax-Exempt Healthcare Organizations Not Immune from Federal Tax Reform," November 14, 2017
- "IRS Denial of Section 501(c)(3) Status for a Commercial ACO," May 9, 2016
- "Top 5 Actions to Consider for the New York Nonprofit Law Overhaul Effective on July 1," July 2, 2014

Media Mentions

Counsel Who Care: How Attys Are Helping During A Crisis
Law360, 06.02.2020

LABJ Insider: Finding the Balance
Los Angeles Business Journal, 06.02.2020

Notable Hires and Promotions for New York Attorneys
New York Law Journal, 02.15.2018

Speaking Engagements

"Nonprofit News and Tax Exempt Challenges", Institute for Nonprofit News, webinar, January 30, 2019.

Events

Tips for Nonprofits: Adapting To The New Federal Law
10.17.2018

Practices

Corporate

Healthcare

Nonprofit and Tax-Exempt Entities

Tax

Industries

Healthcare

Nonprofit

Education

J.D., New York University School of Law, 2003

B.A., University of Pennsylvania, 2000, *magna cum laude*

Admissions

New York