



## Jacqueline A. Henson

Senior Counsel

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Jacqueline A. Henson 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.

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With more than 25 years of experience in the nonprofit arena representing trade associations, public charities, private foundations and political organizations, Ms. Henson brings a first-hand, client-focused perspective to her practice.

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**Tax-Exempt Entities:** In the tax field, Ms. Henson 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.

**Governance:** A significant portion of Ms. Henson's non-profit organization practice involves counseling nonprofit organizations regarding corporate governance, best practices for corporate governance and structures that help them in their decision-making processes. She assists them in tailoring their governance, corporate and consolidated structure and advises them on the role that affiliated entities play in such structure. She reviews their board, membership and chapter frameworks, bylaws and policies, determining the most advisable mechanisms for their organizations, and drafting appropriate bylaws, policies and charters to accomplish their goals. She also counsels directors and officers on the rights and obligations that their corporate positions demand and lectures frequently on this topic to nonprofit boards. An important part of her governance counseling involves advising clients on respecting the corporate veils of each of their organizations within their consolidated structures and mitigating the risks involved with attempts to pierce the corporate veil.

**Lobbying and Election Law Compliance:** Ms. Henson 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.

**Commercial Transactions:** Ms. Henson also has extensive experience in negotiating and drafting commercial agreements for non-profit 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 non-profit organizations and election law and lobbying compliance, Ms. Henson also serves as general counsel, special counsel, director and officer to a number of non-profit organizations.



## Professional Honors & Activities

### Professional Memberships

- Member – American Bar Association
- Member – [American Society of Association Executives](#)
- Member – District of Columbia Bar
  - Taxation and Corporations Committee
- Member – Maryland State Bar Association

### Honoraries

- Listed in *The Best Lawyers in America*® for Nonprofit/Charities Law (2020 – 2025)

### Community Services

- [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

- "Corporate Transparency Act and Tax-Exempt Entities," republished on December 2, 2024, in *Corporate Compliance Insights* (October 2024)
- "Chambers of Commerce and Trade Associations Become Eligible for PPP Loans, With Certain Conditions" (January 2021)



## Speaking Engagements

- Co-presenter – "Legal Aspects of Social Media," Annual Conference of Les Dames d'Escoffier International, Washington, D.C. (October 2016)



## Education

- American University, Washington College of Law, J.D., 1982, with honors
  - *Law Review*
- George Washington University, M.B.A., 1983, with honors
- University of Pennsylvania, Wharton School, B.S., 1977, magna cum laude



## Admissions

- District of Columbia
- Maryland
- Court of Appeals of Maryland
- Court of Appeals of the District of Columbia