



Jeffrey S. Tenenbaum

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Overview

Jeff Tenenbaum is one of the nation's leading nonprofit attorneys, and also is an accomplished author, lecturer, and commentator on nonprofit legal matters. Jeff counsels his clients on the broad array of legal issues affecting charities, trade and professional associations, foundations, international NGOs, arts and cultural institutions, think tanks, and other nonprofit organizations, and regularly represents clients before Congress, federal and state regulatory agencies, and in connection with governmental and internal investigations, enforcement actions, litigation, and in dealing with the media.

He has extensive experience with a broad array of nonprofit legal issues, including tax and federal tax exemption, corporate governance, copyrights and trademarks, meeting, vendor, and other contracts, grants, fundraising regulation and commercial co-ventures, charitable gift restrictions, employment law and CEO employment contracts, antitrust, certification and standard-setting, mergers and joint ventures, chapters, subsidiaries, and affiliates, lobbying and political activity regulation, Americans with Disabilities Act compliance, insurance, and international operations, among others.

Jeff is frequently called upon by major media outlets – in television, radio, print, online, and elsewhere – to provide commentary on news stories involving nonprofit legal issues and developments, and has served as an expert witness in several court cases on nonprofit legal matters. For 19 years, he practiced law at Venable LLP in Washington, DC; he was a partner and

chaired its nonprofit practice for most of that time, served on the firm's Board of Directors for many years, and co-chaired the firm's management review process in 2016. Jeff started his career in the nonprofit community by serving as Legal Section manager at the American Society of Association Executives, following several years working on Capitol Hill as a legislative assistant.

Jeff was the 2006 recipient of the American Bar Association's Outstanding Nonprofit Lawyer of the Year Award, and was an inaugural (2004) recipient of the *Washington Business Journal's* Top Washington Lawyers Award. He was one of only a handful of "Leading Lawyers" in the prestigious U.S. *Legal 500* Not-for-Profit rankings from 2012-18 and is one of only five lawyers in the U.S. *Legal 500* Not-for-Profit "Hall of Fame." He is listed in the 2012-20 editions of *The Best Lawyers in America®* for Non-Profit/Charities Law, and was selected for inclusion in the 2014-20 editions of *Washington, DC Super Lawyers* in the Nonprofit Organizations category. He was the 2015 recipient of the New York Society of Association Executives' Outstanding Associate Member Award, the 2004 recipient of The Center for Association Leadership's Chairman's Award, and the 1997 recipient of the Greater Washington Society of Association Executives' Chairman's Award. He was recognized in 2013 as a Top Rated Lawyer in Tax Law by *The American Lawyer* and *Corporate Counsel*, and, in 2011, was named as one of Washington, DC's "Legal Elite" by *SmartCEO*. He has been listed in the annual editions of *Who's Who in American Law* and *Who's Who in America* since 2005, was a 2008-09 Fellow of the Bar Association of the District of Columbia, and is AV® Peer-Review Rated by Martindale-Hubbell, the highest rating possible.

Jeff is the author of the book, *Association Tax Compliance Guide*, now in its second edition, published by the American Society of Association Executives. He also is a contributor to numerous ASAE books, including *Professional Practices in Association Management*, *Association Law Compendium*, *The Power of Partnership*, *Essentials of the Profession Learning System*, *Generating and Managing Non-Dues Revenue in Associations*, and several Information Background Kits. In addition, he is a contributor to *Exposed: A Legal Field Guide for Nonprofit Executives*, published by the Nonprofit Risk Management Center. He is a frequent author on nonprofit legal topics, having written or co-written more than 1,000 articles.

Jeff is also a frequent lecturer on nonprofit legal topics, having delivered or moderated over 1,000 speaking presentations. He served on the faculty of the ASAE Virtual Law School, and is a regular commentator on nonprofit legal issues for NBC News, *The Washington Post*, *The New York Times*, *The Wall Street Journal*, *Los Angeles Times*, *The Washington Times*, *The Baltimore Sun*, ESPN.com, *Washington Business Journal*, *Legal Times*, *Association Trends*, *CEO Update*, *Forbes*, *The Chronicle of Philanthropy*, *The NonProfit Times*, *Politico*, *Bloomberg Business*, *Bloomberg BNA*, *EO Tax Journal*, and other periodicals. He also has been interviewed on nonprofit legal topics on Washington, DC CBS-TV affiliate, the Washington, DC Fox-TV affiliate's morning news program, Voice of America Business Radio, Nonprofit Spark Radio, The Inner Loop Radio, Through the Noise podcasts, and other media outlets.

Education

- J.D., Catholic University of America, Columbus School of Law, 1996

- B.A., Political Science, University of Pennsylvania, 1990

Bar Admissions

- District of Columbia
- U.S. Tax Court

Professional Affiliations

- 2018-Present, Chair, Trade and Professional Associations Subcommittee, American Bar Association's Nonprofit Organizations Committee
- 2018-Present, Member, American Society of Association Executives' Legal Advisory Council
- 2018-Present, Member, American Society of Association Executives' Public Policy Committee
- 2018-Present, Member, American Bar Association's Nonprofit Organizations Committee
- 2013-Present, Advisory Panel, Wiley/Jossey-Bass' *Nonprofit Business Advisor*
- 2016-Present, Contributing Editor, *The NonProfit Times*
- Past Member, Selection Panel, *CEO Update's* Association Leadership Awards
- Past Member, American Society of Association Executives' Legal Section Council
- Past Member, Editorial Advisory Board, American Society of Association Executives' *Association Law & Policy*
- Past Member, American Society of Association Executives' Association Management Company Accreditation Commission
- Past Member, Board of Trustees, Greater Washington Society of Association Executives Foundation
- Past Member, Government and Public Affairs Advisory Council, Greater Washington Society of Association Executives
- Past Member, Editorial Advisory Board, Aspen's *Nonprofit Tax & Financial Strategies*

Experience

- 2018-19, Chair of the Nonprofit Organizations Practice, Lewis Baach Kaufmann Middlemiss PLLC, Washington, DC
- 2003-17, Partner and Chair of the Nonprofit Organizations Practice, Venable LLP, Washington, DC
- 1999-2002, Of Counsel, Nonprofit Organizations Practice, Venable LLP, Washington, DC
- 1995-99, Associate, Trade and Professional Associations Practice, Galland Kharasch & Garinkle, PC, Washington, DC
- 1992-95, Legal Section Manager, American Society of Association Executives, Washington, DC
- 1990-92, Legislative Assistant, Rep. Peter H. Kostmayer, U.S. House of Representatives, Washington, DC

Speaking Engagements

Click on Title to View the Presentation or Ancillary Material

January 22, 2020

UBIT: What Every Nonprofit Needs to Know about Sponsorships, Advertising, Royalties, and Cause Marketing (Webinar), Association TRENDS

December 19, 2019

CSSP Chat: Liabilities & Insurances (E&O, Bonding, Etc. – If Your Society Doesn't Have a Good Attorney, You're Probably Going to Need One!) (Moderator) (Webinar), Council of Scientific Society Presidents

December 17, 2019

Tips, Pitfalls and Best Practices for Managing Nonprofits' Risk with Third Parties (Panel), Greater Washington Society of CPAs 31st Annual Nonprofit Finance & Accounting Symposium, Washington, DC

December 5, 2019

Master Your Association's Board Culture to Smash Operational Obstacles (Panel), Northern Virginia Chamber of Commerce, Tysons Corner, VA

November 14, 2019

Presentation on the Practice of Nonprofit Law at JEL.Connect, Jewish Graduate Student Initiative, Washington, DC

October 21, 2019

Innovations in Third-Party Risk Management (Panel), Nonprofit Risk Management Center's 2019 Risk Summit, Leesburg, VA

September 12, 2019

An Open Forum (Part II) on the Leading Legal Challenges and Pitfalls Facing Nonprofit Membership Organizations, American Bar Association Business Law Section Annual Meeting 2019, Washington, DC

August 11, 2019

Association CEO Employment Contracts: Key Negotiating Tips, Strategies, Pitfalls, and Best Practices, American Society of Association Executives 2019 Annual Meeting, Columbus, OH

August 9, 2019

Interview on NPR Radio: Lawyers Question Wexner's Financial Arrangement with Jeffrey Epstein, Columbus, OH

August 2, 2019

Copyrights and Trademarks: What Every SHPE Leader Needs to Know, 2019 SHPE National Institute for Leadership Advancement, Phoenix, AZ

July 11, 2019

Top Physical, Financial and Legal Risks Facing INGOs and How to Mitigate Them (Panel), Humentum OpEx DC 2019 Conference, Washington, DC

June 17, 2019

Association Law: What Every Association Executive and Volunteer Leader Needs to Know ... and Then Some, 2019 National Independent Automobile Dealers Association / National Alliance of Buy Here, Pay Here Dealers Convention & Expo, Las Vegas, NV

June 5, 2019

Impact Investing by INGOs and the Law: Traps, Pitfalls and Opportunities, Humentum Impact Investing Forum, Washington, DC

June 4, 2019

Lightning Round – Expert Responses to Your Pressing Questions (Panel Moderator), American Society of Association Executives 2019 Association Law Symposium, Washington, DC

June 4, 2019

Copyrights and Trademarks: What Every Association Needs to Know, American Society of Association Executives 2019 Association Law Symposium, Washington, DC

May 30, 2019

Interview on THROUGH the NOISE Podcast, Washington, DC

May 21, 2019

Tips, Pitfalls and Best Practices for Managing Nonprofits' Risk with Third Parties (Panel) (Webinar), with Vendor Centric

May 16, 2019

Cultivating a Board of Dreams (Instead of Nightmares!): Ask the Association Lawyer, Association Management Strategies, Washington, DC

May 14, 2019

Using Digital Communications to Achieve Your Nonprofit's Goals and Mitigate Legal Risks in the Process (Panel), Humentum, Washington DC, with Mercury LLC

April 11, 2019

UBIT: What Every Nonprofit CFO Needs to Know about Sponsorships, Advertising, Royalties, and Cause Marketing, AMHIC, A Reciprocal Association, Washington, DC

March 27, 2019

Trade and Professional Associations: An Open Forum on the Leading Legal Challenges and Pitfalls Facing Nonprofit Membership Organizations, American Bar Association Business Law Section Spring Meeting 2019, Vancouver, BC

March 21, 2019

Tips, Pitfalls and Best Practices for Managing Nonprofits' Risk with Third Parties (Panel), The Council of Insurance Agents & Brokers, with Vendor Centric and AHT Insurance

February 7, 2019

Copyrights and Trademarks: What Every Association Executive Needs to Know (Webinar), Association TRENDS

January 17, 2019

Association Law: What Every Association Executive and Volunteer Leader Needs to Know ... and Then Some, National Independent Automobile Dealers Association 2019 Winter Leadership Meeting, Grapevine, TX

December 13, 2018

Enterprise Risk Management for Nonprofits & Associations: Where Strategy Meets Risk (Panel) (Webinar), with Gelman, Rosenberg & Freedman, CPAs

November 27, 2018

UBIT: What Every Nonprofit Needs to Know about Sponsorships, Advertising, Royalties, and Cause Marketing (Panel), Greater Washington Society of CPAs 30th Annual Nonprofit Finance & Accounting Symposium, Washington, DC

September 23, 2018

Legal Responsibilities for NCURA Officers, National Council of University Research Administrators, 2018 Regional Officers' Management Workshop, Washington, DC

September 20, 2018

Policy and Regulatory Watch: Planning and Policy Considerations for Nonprofits in a Changing Landscape (Panel), J.P. Morgan Not-for-Profit Summit, Washington, DC

September 14, 2018

Board Transitions – Voluntary or Otherwise (Panel), American Bar Association Business Section Annual Meeting, Austin, TX

September 13, 2018

UBIT: What Every Nonprofit Needs to Know about Sponsorships, Advertising, Royalties, and Cause Marketing (Webinar), Association TRENDS

August 21, 2018

Prioritize CEO Succession Planning (Panel), American Society of Association Executives 2018 Annual Meeting & Exposition, Chicago, IL

August 12, 2018

Advanced Association Law: What Every EO Needs to Know...and Then Some, and *Beginner Association Law: What Every EO Needs to Know...and Then Some*, National Association of Home Builders 2018 Association Management Conference, Long Beach, CA

May 23, 2018

What Keeps Executive Leadership Up at Night? Ask the Experts (Panel), Finance & Administration Roundtable 2018 Annual Leadership Conference, Washington, DC

May 17, 2018

Association Law: What Every Association Professional Needs to Know...and then Some, National Association of Elementary and Secondary School Principals State Executive Directors 2018 Annual Professional Development Conference, Burlington, VT

May 7, 2018

Ask the Association Lawyer: Everything You Want to Know about Association Law, Council of Scientific Society Presidents Spring 2018 Semi-Annual Leadership Workshop, Washington, DC

March 21, 2018

Association Law: What Every Association Professional Needs to Know...and then Some, California Society of Association Executives 2018 ELEVATE Annual Conference, Monterey, CA

Publications

Click on Title to View the Publication

October 14, 2019

Nonprofit CEO Employment Contracts: Key Tips, Strategies, Pitfalls and Best Practices

February 11, 2019

Beyond Mergers: Find the Right Structure for Your Combination, American Society of Association Executives

January 1, 2019

UBIT: What Associations Need to Know, SOURCE (Published by the Florida Society of Association Executives)

September 17, 2018

UBIT: What Associations Need to Know, Association TRENDS

January 11, 2013

Association Tax Compliance Guide, Second Edition (2013), Published by ASAE Association Management Press

In the Media

Click on Title to View or Listen to the Story

[How to Protect Your Nonprofit from Controversial Donors](#)

September 19, 2019

Jeffrey Tenenbaum, head of the nonprofit practice at the DC-based law firm Lewis Baach Kaufmann Middlemiss PLLC, was quoted in this article in *The Chronicle of Philanthropy* on the steps nonprofit organizations can take to mitigate risk associated with fundraising.

[The Chronicle of Philanthropy](#)

[Lawyers Question Wexner's Financial Arrangement with Jeffrey Epstein](#)

August 8, 2019

Jeffrey Tenenbaum, head of the nonprofit practice at the DC-based law firm Lewis Baach Kaufmann Middlemiss PLLC, appeared on NPR Affiliate WOSU Public Media to discuss the steps nonprofits can take to prevent the type of misappropriation alleged in the Jeffrey Epstein case.

Tenenbaum says he does not know the details of the Wexner-Epstein arrangement and cannot comment on it directly, but that there are measures nonprofits can take to avoid misappropriation.

"Here in this particular case involving Wexner and Epstein, it certainly seems like none of these steps were taken," Tenenbaum says. "Things like requiring double signatures, double authorization, back up documentation before funds can be paid or transferred, segregation of duties amongst employees, doing inventories of your fixed assets."

He also says Wexner could have set up electronic alerts so he knew every time a payment or transfer was made.

"Making sure that everyone in the finance and accounting department is required to take a certain length of vacation each year, at least two weeks, to see if that person is involved in a

fraud,” Tenenbaum adds. “Because if that person's gone and someone else is assuming his or her duties, it gives you a chance to spot what's going on.”

[NPR Affiliate WOSU Public Media](#)

Jeff Tenenbaum interviewed for *Through the Noise* podcast

May 30, 2019

Jeff Tenenbaum, chair of the nonprofit practice at the DC-based law firm Lewis Baach Kaufmann Middlemiss PLLC, was interviewed by Ernesto Gluecksmann – host of the *Through the Noise* podcast – about his nonprofit organizations practice at the firm. The podcast debuted on May 30, 2019. *Through the Noise* is a podcast that explores hurdles, solutions and the process of cultivating success for nonprofits through conversations with executive directors, CEOs and other nonprofit professionals.

[Through the Noise Podcast](#)

Triangle nonprofit leaders earn million-dollar salaries. Here's who they are.

August 6, 2018

The IRS can take action in cases of exorbitant compensation, but it rarely does.

Jeff Tenenbaum, head of the nonprofit practice at the DC-based law firm of Lewis Baach Kaufmann Middlemiss PLLC, said for 501(c)(3)s, the IRS can levy penalty taxes on those receiving excessive compensation as well as those who approved it.

He said for 501(c)(6)s such as the CPA institute, *“revocation of tax-exempt status is the IRS’ only remedy — and one rarely utilized.”*

[The Charlotte Observer](#)

Montana Must Prove Harm, Law Violation in IRS Donor Rules Suit

July 27, 2018

Other practitioners aren't so sure about the APA argument. *“You can't generalize about the procedural propriety of revenue procedures,”* Jeffrey Tenenbaum, a nonprofit attorney at Lewis Baach Kaufmann Middlemiss PLLC in Washington, told *Bloomberg Tax*. *“It depends on the substance of the revenue procedure.”*

Tenenbaum said Montana's APA position *“may be a bit of a stretch.”* The lawsuit, filed July 24 in the U.S. District Court for the District of Montana, *“certainly highlights the fact this seems to be a political dispute dressed up in procedural arguments—on both sides,”* he said.

Still, Tenenbaum said, *states “absolutely” have a legitimate argument for the IRS to provide them with information they need to enforce their own standards for entities’ tax-exempt status.*

Tax Law Changes for Exempt Organizations Raise Filing Concerns

May 29, 2018

“The AICPA did a thorough and highly detailed job not only in pointing out needed areas for improvement and refinement of the Form 990, but also in supplying the specific verbiage needed to effectuate the changes,” Jeffrey Tenenbaum, a nonprofit attorney with Lewis Baach Kaufmann Middlemiss PLLC in Washington, told *Bloomberg Tax*.

Bloomberg BNA Daily Tax Report

Guns at Conventions: Are Association Being Careful Enough?

March 26, 2018

“Associations have the right to apply reasonable restrictions [on firearms] that go beyond local law since their events are private,” said Jeffrey S. Tenenbaum, Sr. Counsel, Lewis Baach Kaufmann Middlemiss PLLC, an association law expert. Similarly, he noted, sporting events, concerts and other private happenings regularly ban firearms and employ various manners of security for entry.

USAE