



Heidi K. Abegg

PARTNER

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BIOGRAPHY

Ms. Abegg has extensive experience in the legal issues that impact associations, tax-exempt organizations and advocacy and political organizations, including tax, employment, fundraising and charitable solicitation registration, foreign influence laws, donor privacy, governance, conflicts of interest and contract review and negotiation.

Her practice spans all aspects of political law, lobbying compliance, government ethics and campaign finance law at the local, state and federal levels. Clients rely on her for tailored legal solutions to wide-ranging compliance matters, especially in the integration of law and public policy, including the opportunities and challenges tax-exempt organizations face when engaged in government relations, grassroots advocacy, ballot measure work, fundraising and strategic communications.

Ms. Abegg provides general counsel to charities, social welfare organizations, trade associations and corporate political action committees, as well as candidate committees, independent expenditure committees, ballot measure committees, donors, lobbyists and

PRACTICES & INDUSTRIES

[Political Law Compliance](#)

[Associations, Nonprofits and Political Organizations](#)

[Tax-Exempt Organizations](#)

[Nonprofit Corporate Services](#)

[Business and Corporate](#)

[Labor & Employment](#)

EDUCATION

Valparaiso University School of Law, 1996, J.D.

Valparaiso University, 1993, B.A.

ADMISSIONS

District of Columbia

Florida

Indiana

U.S. Supreme Court

U.S. Court of Appeals: Third Circuit

U.S. Court of Appeals: Fourth Circuit

consultants, as well as unregistered political organizations. She has extensive experience in forming, merging and dissolving tax-exempt organizations, associations and for-profit subsidiaries, and obtaining tax-exempt status, group exemption rulings and sales tax exemptions. Her practice includes drafting and negotiating contracts and advising on all aspects of the employment relationship.

Ms. Abegg draws on her experience litigating First Amendment and campaign finance cases to assist association and tax-exempt clients with third party subpoenas and in submitting amicus briefs in the U.S. Supreme Court and federal appellate courts.

An ultrarunner and former NCAA Division I cross country runner, Ms. Abegg advises a number of running associations and road races.

MEMBERSHIPS & ACTIVITIES

- Vice Chairman: Concordia Publishing House
- Commission on Handbook, Lutheran Church-Missouri Synod

NOTABLE LITIGATION

- *In re: Specialty Equipment Market Association* No. 19-72623 (9th Cir. 2020)
- *Perry v. Bartlett*, 231 F.3d 155 (4th Cir. 2000) (argued and on brief)
- *Citizens for Responsible Gov't State PAC v. Davidson*, 236 F.3d 1174 (10th Cir. 2000)
- *Anderson v. Spear*, 189 F.Supp.2d 644 (E.D. Ky. 2002)
- *California ProLife Council PAC v. Scully*, No. S-96-1965 (E.D. Cal. 2000)
- *Federal Election Comm'n v. The Christian Coalition*, 52 F. Supp. 2d 45 (D.D.C. 1999)
- *Griset v. Fair Political Practices Comm'n*, 23 P.3d 43 (Cal. 2001)
- *Gov. Gray Davis v. American Taxpayers Alliance*, 102 Cal.App.4th 449 (Cal.App.Ct.2002)
- Amicus Brief of Senator Mitch McConnell, *Commonwealth of Kentucky v. Andrew J. Martin, Danny Ross, Lon Fields and Robert Winstead*, 96 S.W.3d 38 (KY 2003)

U.S. Court of Appeals: Ninth Circuit

U.S. Court of Appeals: Tenth Circuit

U.S. Court of Appeals: Eleventh Circuit

U.S. Court of Appeals: District of Columbia Circuit

U.S. District Court: District of Columbia

U.S. District Court: Northern District of Indiana

U.S. District Court: Southern District of Indiana

INSIGHTS

Speaker: "Legal Review- Contracts, AI, and Other Legal Developments Impacting Road Races," for Road Race Management's Annual Race Directors Meeting, Hollywood, FL (December 2025)

Author: Worker Centers: Charities or Labor Organizations Masquerading as Charities, and the Impact of an IRS Decision on the Question, 14 Engage 3 (October 2013).

Co-Author: Hugh K. Webster & Heidi K. Abegg, 613-3rd Tax Management, *Lobbying and Political Expenditures* (2002).

Co-Author: *The Developing Constitutional Standards for "Coordinated Expenditures": Has the Federal Election Commission Finally Found a Way to Regulate Issue Advocacy?*, 1 Election Law Journal 209 (2002).

Co-Author: Free Speech and the Christian Coalition Case, Free Speech and Election Law News, Summer 1999.