



## Jeffrey P. Altman

PARTNER

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**WASHINGTON**

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## BIOGRAPHY

Mr. Altman has broad experience in the world of nonprofit organizations, including trade associations, foundations, professional societies and political organizations. His primary areas of skill include governance, insurance/risk management (including subpoenas and claims), lobbying/ethics/campaign finance compliance, tax, executive employment, contracts, non-dues revenue and affinity programs. In addition to providing business and legal counsel based on his extensive knowledge of the best practices of such organizations, he serves as director and officer to a number of nonprofit organizations.

Mr. Altman is a partner in the firm and received his undergraduate degree from Yale College and his law degree from the Tulane University School of Law, Order of the Coif. He is admitted in the District of Columbia.

## MEMBERSHIPS & ACTIVITIES

- Member: District of Columbia Bar Association
- Member: American Bar Association
- Member: American Society of Association Executives (ASAE)

## PRACTICES & INDUSTRIES

[Insurance](#)

[Political Law Compliance](#)

[Associations, Nonprofits and Political Organizations](#)

[Tort & Insurance Litigation](#)

[Tax-Exempt Organizations](#)

[Nonprofit Corporate Services](#)

## EDUCATION

Tulane University School of Law,  
1974, J.D., Order of the Coif

Yale University, 1972, B.A.

## ADMISSIONS

District of Columbia

- Member: ASAE Public Policy Committee
- Past Director & Past Chair: ASAE Insurance Company
- Past Director: ASAE Business Services, Inc. (for-profit subsidiary that develops affinity programs for ASAE and its members)
- Past Member: ASAE Audit Committee
- Past Chair: ASAE Legal Section Council
- Past Chair: District of Columbia Bar Committee on Not-for-Profit Corporations

## **NONPROFIT ORGANIZATIONS AND ASSOCIATIONS**

- Provides advice on all aspects of entity selection and formation, including jurisdiction, entity structure, and tax classification
- Helps draft governance documents including articles of incorporation, bylaws, and minutes, as well as policies and procedures in order in accordance with best practices and to achieve Sarbanes-Oxley compliance (including whistleblower, record retention/destruction, conflict of interest, ethics, gifts and donations, social media, and antitrust policies)
- Counsels boards and their standing committees on their fiduciary obligations and activities
- Drafts and helps guide the enforcement of codes of ethics and advises on other membership restrictions and disciplinary actions
- Helps structure and conduct due diligence reviews in connection with mergers, acquisitions, and other corporate combinations and reorganizations
- Assists with trademarks, copyrights, patents and other intellectual property issues
- Advises re chapters and affiliates as well as opening multiple offices
- Helps with registrations to do business and conduct fund raising activities
- Helps with government grants and sub agreements
- Provides advice on international activities and related tax, insurance, and OFAC requirements

## **INSURANCE, LIABILITY, AND ALTERNATIVE RISK TRANSFER**

- Advises nonprofits and their members on ways to minimize and insure their liability risks, including through the use of captive insurance companies, risk retention/purchasing groups and insurance trusts
- Conducts insurance audits and helps obtain appropriate D&O, E&O, Association Office Package, event cancellation, and special endorsements (including to cover antitrust, certification, cyber liability, professional, international, and other special risks)
- Helps establish sponsored member affinity insurance programs with traditional carriers, including marketing and sponsoring agreements, as well as establishing for-profit subsidiaries to market and broker same (and increase revenue share)
- Helps establish risk retention and risk purchasing groups, segregated cell and other captive insurance facilities, including venue section, feasibility studies, capital formation, and negotiation of reinsurance, broker/program manager, and other vendor relationships
- Serves as corporate and national claims counsel and litigation coordinator for industry risk retention group

## **POLITICAL LAW COMPLIANCE**

- Provides advice on full range of political activities to ensure consistency and compliance with tax, election law, lobbying, ethics, and pay-to-play requirements at the federal and state level
- Advises and helps Section 501(c)(4) & (c)(6) organizations structure public issue advocacy, lobbying and political campaign activities, to comply with tax and election law requirements, as well as to establish connected PACs and affiliated political organizations
- Helps plan PAC activities to comply with prior-approval, solicitation and other FEC requirements, and also advises on member convention and online fund raising alternatives, as well as PAC-sponsored candidate fund raising activities
- Helps Section 501(c)(3) organizations structure their allowable government affairs and lobbying activities, and avoid political campaign intervention

- Conducts compliance reviews to ensure consistency in conducting and reporting lobbying and campaign activities for tax, LDA and FEC purposes (including cost allocation and time reporting procedures)
- Provides training programs on government ethics requirements and advises on special rules applicable to political party conventions and inaugural events
- Defends IRS, GAO, DOJ, FEC, and state AG audits and investigations
- Helps comply with Section 6104 public disclosure requirements and deals with media inquiries and follow up investigations re same

## **GENERAL TAX**

- Prepares and files federal and state tax exemption applications, and related registrations
- Reviews Form 990 (including Schedule C lobbying/political activities and Schedule J compensation)
- Helps structure activities to address UBIT implications
- Defends IRS audits and investigations

## **CONTRACTS AND AGREEMENTS**

- Negotiates and drafts broad range of agreements, including hotel and meeting contracts; affinity, royalty and sponsorship agreements; research, data transfer and other collaboration contracts; management and cost sharing agreements; and independent contractor and consultant contracts

## **EMPLOYMENT**

- Negotiates executive employment contracts and compensation arrangements, including to satisfy IRS excess benefit and private inurement rules, as well as to address noncompete, confidentiality, deferred compensation and other special issues
- Counsels regarding employee hiring, discipline, termination, and severance
- Assists with employee manuals and benefits review
- Helps with succession planning and structuring of search activities

## ANTITRUST

- Drafts and helps enforce antitrust policies
- Advises and provides compliance training for board, staff and members
- Reviews agendas and attends meetings to ensure antitrust compliance
- Reviews and helps monitor activities, including meeting agendas and attendance, publications, social media and online forums, and other communications
- Counsels and helps structure standard setting, salary surveys and other information gathering activities

## ACCREDITATION AND CERTIFICATION

- Provides advice on testing, certification and accreditation programs
- Advises on various compliance issues, including conflict of interest, confidentiality, security, and other requirements
- Counsels on use and protection of certification marks

## AFFINITY PROGRAMS AND NONDUES REVENUE

- Help develops and structure various member affinity programs (including insurance, credit cards, and other products and services unique to the association's membership)
- Establishes for-profit subsidiaries and joint venture arrangements to increase revenue share from affinity programs and other unrelated business activities

## INSIGHTS

Author: "Legal Liability Risk Management," *ASAE Handbook of Professional Practices in Association Management* (4th edition, 2021)

Co-Author: "[Legal Issues for Meetings: Lessons Learned and Planning Ahead](#)" (April 5, 2021)

Co-Author: "[DC Court of Appeals Affirms District Court Decision](#)"

Requiring Expanded FEC Donor Disclosure for Independent Expenditures by Section 501(c) Organizations" (August 24, 2020)

Co-Author: "Good Counsel: 5 Lobbying Compliance Tips for 2019," *Associations Now* (February 2019)

Author: "Get Ready to Renew Your DC Tax Exemptions" (January 15, 2019)

Co-Author: "DC Federal District Court Voids FEC Independent Expenditure Reporting Rule - Expands Donor Disclosure" (August 17, 2018)

Co-Author: "Stand Up and Be Heard in an Election Year" (August 17, 2018)

Co-Author: "IRS Ignites Political Firestorm by Eliminating the Requirement for Most Nonprofit Organizations to Submit Confidential Donor Information to the IRS" (July 27, 2018)

Author: "Be Prepared for When Meetings Go Wrong," ASAE (April 2, 2018)

Author: "Managing and Insuring Your Biggest Risks," *Association TRENDS* (November 28, 2017)

Presenter: "Managing Meetings Gone Wrong – Keep Calm and Meeting On!" Marriott Association Masters Conference 2017 (June 1, 2017)

Co-Author: "The Age of Agile Advocacy for Associations," *Associations Now* (April 10, 2017)

Author: "On the Horizon in 2017: Are Political Spending Restrictions on Section 501(c)(3) Organizations Going Away?" (March 29, 2017)

Presenter: "It's Fun Until Something Goes Wrong: Know your event liability," Webinar, Associated TRENDS (November 29, 2016)

Co-Author: "The 2016 Elections and Beyond - Last Minute Opportunities and Compliance Challenges Ahead" (October 26, 2016)

Co-Author: "Our CEO Wants to Host a Candidate Fundraiser: What Are the Risks?" (August 4, 2016)

Presenter: "Meetings Gone Wrong: Ripped From the Headlines," Marriott Masters Conference (June 3-4, 2016)

Author: "Form 990-Schedule B: Can states demand your confidential donor information - even if they do not need and cannot protect this information?" *Association TRENDS* (May-June 2016)

Presenter: "Mission Impossible -- Rogue Chapters," ASAE Webinar (March 16, 2016)

Co-Author: "Top 5 Political Law Compliance Tips for 2016" (January 19, 2016)

Author: "Politically Active and Legally Compliant: An Election Year Primer for Independent Schools" (September 12, 2012)

Author: "Anonymous Donations Can Remain Secret Despite IRS's Requirement for Disclosure" (July 25, 2012)