

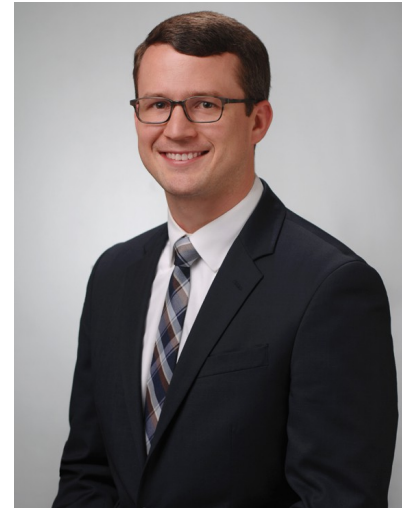
Jacob L. Zerkle

Associate

As a member of the firm's Tax-Exempt Organizations and Business Law Practice Groups, Jacob Zerkle devotes his practice to meeting the legal and tax needs of charitable organizations so that these organizations can focus on serving the city of Chicago and beyond.

Jacob helps his clients navigate the complex tax law governing exempt organizations, manage their day-to-day operational needs, and plan for strategic change and organizational growth. Jacob is experienced advising public charities, private foundations, and social enterprises on a variety of matters, such as:

- Guiding nonprofit organizations and their founders through entity formation and the initial planning process, developing appropriate governance documents, policies, and procedures, and obtaining federal and state tax-exemptions, including property and sales tax exemptions.
- Drafting and reviewing corporate governance documents and advising on best practices for governing bodies, fiduciary duties, conflicts of interest, board and committee structure, affiliated entity relationships and transactions, and executive compensation.
- Managing charitable solicitation and registration requirements by preparing and filing annual reports and by advising nonprofit organizations, including for-profit organizations that solicit on behalf of nonprofit organizations, regarding compliance with state charitable solicitation and charitable trust laws.
- Advising private foundations regarding grants to diverse grantees, such as international organizations, other private foundations, non-501(c)(3) organizations, and individuals.
- Advising organizations concerning compliance with applicable tax laws, including private foundation rules on self-dealing, minimum distribution requirements, excess business holdings, jeopardizing investments, lobbying, and political activity and maintaining tax-exempt, public charity, or private operating foundation status.
- Preparing and reviewing tax returns, including IRS Forms 990, 990-PF, and 990-T, as well as state returns reporting unrelated business taxable income.
- Assisting clients as they prepare for or participate in an Internal Revenue Service audit.



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Legal Services

- [Business Law](#)
- [Tax-Exempt Organizations](#)

Education and Honors

- Valparaiso University School of Law (J.D., *magna cum laude*, 2013)
 - Editor-in-Chief, *Valparaiso University Law Review*, 2012-2013
 - Judicial Extern to Judge Paul R. Cherry and Judge Joseph S. Van Bokkelen, U.S. District Court, Northern District of Indiana
- Moody Bible Institute (B.A., 2009)
 - Applied Linguistics & Bible

Bar Admissions

- Illinois

Professional and Civic Activities

- Chicago Bar Association (Member)
- Christian Legal Society (Member)
- Cabrini Green Legal Aid (Volunteer)
- Fixed Abode (Volunteer)
- Hope for Chicago (Member of Board of Directors)
- International Student Fellowship, Holy Trinity Church (Volunteer)

Professional Recognition

- Illinois *Super Lawyers*® Rising Stars, Nonprofit, 2020, 2021