

## Norah L. Jones

*Partner / Co-chair, Tax-Exempt Organizations Group*

Norah Jones is an attorney in the Tax-Exempt Organizations Group at Quarles & Brady LLP. She focuses her practice on advising public charities, private foundations, hospitals, trade associations, and other tax-exempt entities on a variety of legal and tax matters, such as

- Advising clients regarding the creation of new tax-exempt organizations and the application for appropriate federal and state tax exemptions for such organizations.
- Advising private foundations regarding complex program-related investment matters, including loans, guarantees, and direct investments.
- Counseling clients with respect to proper structuring of multi-entity coalitions and collaborations.
- Advising clients regarding significant and complex gifts.
- Drafting and reviewing corporate governance documents.
- Advising organizations with respect to maintaining tax-exempt and public charity status.
- Counseling clients regarding unrelated business income matters and structuring.
- Advising organizations regarding compliance with tax laws for tax-exempt organizations, including excess benefit transaction rules and private foundation excise tax laws.
- Representing clients engaged in Internal Revenue Service audits.
- Representing clients seeking rulings from the Internal Revenue Service.
- Assisting private foundations with respect to grants to international organizations and to individuals, expenditure responsibility, and self-dealing.



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### **Chicago Office**

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### **Legal Services**

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

### **Education and Honors**

- Loyola University Chicago School of Law (J.D., *cum laude*, 2006)
  - Law Journal (Editor-in-Chief, 2005–2006)
- University of Illinois (M.U.P.P., 2001)
- University of Wisconsin (B.A., 1998)

### **Bar Admissions**

- Illinois
- Wisconsin

### **Professional and Civic Activities**

- Sargent Shriver National Center on Poverty Law (Member, Board of Directors)
- Adjunct Professor, Northwestern Pritzker School of Law
- Chicago Community Trust (Member, Young Professional Advisory Committee)
- Legal Initiative for Nonprofit Corporations (Member, Supervisory Council)
- American Bar Association (Member)
- Wisconsin Bar Association (Member)
- Chicago Bar Association (Former Chair, Exempt Organizations Division, Federal Tax Committee)

### **Professional Recognition**

- Selected for inclusion in the "40 Illinois Attorneys Under 40 to Watch" by Law Bulletin Publishing Company
- Listed in *The Best Lawyers in America*® (2013–present: Non-Profit/Charities Law)
- Recognized as *Best Lawyers*® 2013 Chicago Non-Profit / Charities Law "Lawyer of the Year"
- Selected for inclusion in *Illinois Super Lawyers*®—Rising Stars Edition (2011–2016: Non-Profit)

### **Publications and Presentations**

01/17/19

#### **"Anatomy of a Grant Agreement"**

*36th Annual Nonprofit Organizations Institute*

12/13/18

#### **IRS Provides Limited Clarification for Certain Tax-Exempt Employers**

*Tax-Exempt Organizations Alert*

10/24/18

#### **"World Recognition of Distinguished General Counsel"**

*The Directors Roundtable*

09/18/18

#### **Final Regulations: Substantiation and Reporting of Charitable Contributions**

*Tax-Exempt Organizations Alert*

07/30/18

#### **Five Pitfalls of Putting Robert's Rules of Order in Your Non-Profit's Bylaws**

*Tax-Exempt Organizations Alert*

06/07/18

**"Private Foundations in the 21st Century—Help Your Foundation Get with the Times"**

*37th Annual Conference on Not-For-Profit Organizations*

02/16/18

**New Excise Tax on "Excess" Compensation of Employees of Tax-Exempt Organizations**

*Tax-Exempt Organizations Alert*

02/15/18

**Trap for the Unwary! Employee Transportation and Parking Benefits Might Be Taxable**

*Tax-Exempt Organizations Alert*

02/09/18

**"Newman's Own" Exception for Excess Business Holdings Included in Bipartisan Budget Act of 2018**

*Tax-Exempt Organizations Alert*

12/19/17

**The Final Version of the Tax Cuts and Jobs Act: The Tax-Exempt Provisions that Survived the Conference Committee**

*Tax-Exempt Organizations Alert*

12/04/17

**The Senate-Passed Version of the Tax Cuts and Jobs Act: Fewer Changes Specifically for Tax-Exempt Organizations**

*Tax-Exempt Organizations Alert*

11/16/17

**Major Changes for Tax-Exempt Organizations Move Forward: Comparing House and Senate Versions of the Tax Cuts and Jobs Act**

*Tax-Exempt Organizations Alert*

11/09/17

**Implications for Tax-Exempt Organizations of the Tax Cuts and Jobs Act**

*Tax-Exempt Organizations Alert*

09/20/17

**"The Legislative Process and Charities: The Lobbying Rules Every Nonprofit Needs to Know"**

*Norah Jones*

10/13/16

**"Endowments: Loans and Pledges"**

Chicago Bar Association, Federal Taxation – Exempt Organizations Division

06/04/15

**"Advanced Issues in International Grantmaking"**

34th Annual Conference on Not-For-Profit Organizations at IIT Chicago-Kent College of Law

06/03/13

**"Fiscal Agents and Fiscal Sponsors: Traps for the Unwary"**

IIT Chicago-Kent College of Law's 32nd Annual Conference on Not-for-Profit Organizations

05/07/13

**IRS Final and Temporary Regulations for Type III Supporting Organizations: The Integral Part Test for Non-Functionally Integrated Type III Supporting Organizations**

Tax-Exempt Organizations Law Update

05/06/13

**IRS Final and Temporary Regulations for Type III Supporting Organizations: The Integral Part Test for Functionally Integrated Type III Supporting Organizations**

Tax-Exempt Organizations Law Update

04/05/13

**Final Regulations for Type III Supporting Organizations: Notification Requirement and Responsiveness Test**

Tax-Exempt Organizations Law Update

01/14/13

**IRS Final and Temporary Regulations for Type III Supporting Organizations: Notification Requirement and Responsiveness Test**

Tax-Exempt Organizations Law Update

01/11/11

**A Change to Illinois Law Affects Small Not-for-Profit Employers**

Tax-Exempt Organizations Law Update

01/08/10

**L3Cs: What are They and What Should Private Foundations Know About Them?**

Tax-Exempt Organizations Law Update

01/01/10

**"Proposed Regulations for Type III Supporting Organizations"**

Taxation of Exempts

11/12/09

**"Proposed Regulations for Type III Supporting Organizations"**

*Exempt Organizations section of the Chicago Bar Association*

10/13/09

**"Recent Changes in the Illinois General Not For Profit Corporation Act"**

*Trade and Professional Associations Committee of the Chicago Bar Association*

09/26/09

**"L3Cs (Low-Profit Limited Liability Companies): Discussion of Legal Issues"**

*American Bar Association, Section of Taxation LLC and LLP Subcommittee*

09/09/09

**New Electronic Communication Opportunities for Illinois Not-for-Profit Corporations**

*Tax Exempt Organizations Update*

07/23/09

**Wisconsin Adopts UPMIFA: Historic Dollar Value Rule for Endowments Eliminated**

*Tax-Exempt Organizations Alert*

02/25/09

**A Surgical Tool In The Hands Of The Federal Government - Will More Invasive Procedures Follow? The IRS Final Report On Nonprofit Hospitals**

*Health Law Update*

02/04/09

**Public Support Calculations: Important Changes In Store In The 2008 Form 990**

*Tax-Exempt Organizations Update*

01/26/09

**New Organizations and Grant Makers Take Note: IRS Eliminates Advance Ruling Period For Public Charities**

*Tax-Exempt Organizations Update*

04/24/08

**"IRS Form 990"**

*Wisconsin Office of Rural Health Hospital Finance Workshop*

04/14/08

**"Understanding the Form 990 From a Community Foundation Perspective"**

*Donors Forum of Wisconsin Community Foundation Conference*

02/01/08

**"IRS Makes It Easier To Identify Supporting Organizations"**



*Quarles & Brady LLP Tax-Exempt Organizations Update*