

# Bob Saunders

Partner



#### CONTACT INFO

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#### OFFICE

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Bob Saunders is a tax and business lawyer with extensive experience in the nonprofit sector. He counsels primarily tax-exempt organizations, both charitable and non-charitable, on a wide range of federal and state tax controversy matters, estate planning, and tax-exempt financing.

## MY PRACTICE

### ADVISING EXEMPT ORGANIZATIONS

Bob helps all types of exempt organizations, including charities, trade associations, social welfare organizations and social clubs, in matters ranging from formation and operation to merger and dissolution. He serves as general counsel for exempt organizations and advises on tax and governance issues including intermediate sanctions, unrelated business income, and the use of for-profit subsidiaries and single member limited liability companies.

Bob also represents exempt organizations in federal and state tax audits, and has significant experience as bond counsel, underwriter's counsel, company counsel and authority counsel in tax-exempt financings. Recently he was certified as a nonprofit board governance consultant by Board Source.

Recent representative clients include:

#### PRACTICE AREAS

Business and Corporate  
› Entity Formation  
› Tax  
Trusts and Estates

#### INDUSTRIES

Education  
Not-for-Profits  
Technology  
Trade Organizations

#### EDUCATION

University of Virginia School of Law  
J.D., 1987; Editor-in-Chief, *Virginia Tax Review*, 1986-87; Recipient, Daniel Caplin Tax Award  
University of North Carolina at Chapel Hill  
B.A., 1982  
Certified as a nonprofit board governance consultant by Board Source

#### BAR & COURT ADMISSIONS

North Carolina  
US District Court - North Carolina  
Western District  
Middle District  
Eastern District  
US Tax Court

North Carolina Rural Center  
Office of Mortgage Settlement Oversight

### ATTORNEY TO TRADE ASSOCIATIONS

Bob counsels trade associations in a wide range of industries on tax matters related to formation, mergers and dissolution. He has served as general counsel to various chambers of commerce and industry trade groups.

Representative clients include:

Chapel Hill Carrboro Chamber of Commerce  
The International Lead Zinc Research Organization

### ON-POINT ADVISOR TO PRIVATE FOUNDATIONS

Bob has an active estate planning practice with an emphasis on charitable giving with private foundations and donor advised funds. He has experience with the formation, merger, and dissolution of private foundations, and is experienced in the reclassification of private foundations as public charities. He has also advised and participated in seminars sponsored by various community foundations.

### SOCIAL ENTERPRISES

Bob advises companies that are seeking to operate as social enterprises in the Fourth Sector on a variety of governance and tax-related issues. He has participated in activities involving such organizations as the North Carolina Fourth Sector Cluster Initiative and has attended the national conferences for the Business Alliance for Local Living Economies ("BALLE"). Bob has advised farmers markets on entity formation and tax-exempt status issues.

Recent representative Fourth Sector clients include:

PTA Thrift Shop, Inc.  
Partnership for a Sustainable Community  
The North Carolina Business Law Council  
Greensboro Farmers Market

### DEEP TAX CONTROVERSY EXPERIENCE

Bob represents his clients on national, state and local tax controversy issues. Having previously worked at the IRS Office of Chief Counsel, Bob has an in-depth understanding of tax disputes and how to best serve clients' needs throughout the complex legal process. He is the co-author for the North Carolina Chapter of the ABA Property Tax Handbook and the ABA Sales and Use Tax Handbook.

## HONORS

Selected by his peers for inclusion in *The Best Lawyers in America*® in Litigation and Controversy-Tax, Non-Profit/Charities Law and Tax Law (2007-2020); Recognized as "Lawyer of the Year" in Greensboro for Non-Profit/Charities Law (2014, 2020) and Litigation and Controversy-Tax (2013, 2015, 2017, 2019)

Recognized by *North Carolina Super Lawyers* in Business/Corporate Law (2019-2020)

## COMMUNITY INVOLVEMENT

Member, Board of Visitors, University of North Carolina (2019-present)

Chair, Partnership for a Sustainable Community, [Chapel Hill-Carrboro Chamber of Commerce](#)

Vice-Chair, Board of Directors, [Carol Woods Retirement Community](#)

Adjunct Lecturer of Nonprofit Law, [University of North Carolina at Greensboro](#) (2006-present)

Chair, Nonprofit Organizations Committee of the North Carolina Business Law Council, [North Carolina Bar Association](#) (2011-present)

Member, [Carrboro Economic Sustainability Commission](#) (2010-2019)

Member, Carrboro Arts Commission (2009-2010)

Leadership North Carolina Class XVI (2008-2009)

United Arts Council Representative - The Sternberger Commission (2003-present)

Board Secretary, [Greensboro Public Library Foundation](#) (2002-present)

Member, [North Carolina Rules Review Commission](#) (2001-2007)

Frequent lecturer on nonprofit matters at the [N.C. Festival of Legal Learning](#)

## PUBLICATIONS & MEDIA

Panelist, "Associated Entities: Risk Management and the Role of Legal Counsel," 2019 Fall University of North Carolina System Attorneys Meeting, Charlotte, NC, November 5, 2019

Presenter, "The ABCs of Social Enterprises and Impact Investing," NCACPA Not-for-Profit Accounting Conference, Greensboro, NC, May 22, 2018

Moderator, "What's New in the World of Charitable Giving," Wake County and Durham/Chapel Hill Estate Planning Councils meeting, Raleigh, NC, May 15, 2018

Presenter, "The ABC's of Social Enterprises & Impact Investing," UNC School of Law Festival of Legal Learning, February 2018

Co-author of Business Law Section Newsletter Article, North Carolina Benefit Corporation Act: A Summary of Senate Bill 99, April 23, 2013

"What is the Fourth Sector?" Presentation to Business Law Institute, North Carolina Bar Association, February 2012

"Legal Issues Facing Fourth Sector Entities," Presentation to North Carolina Fourth Sector Cluster Initiative, March 2011

Co-author of the North Carolina Chapter, ABA Property Tax Handbook, 2003-2015

Co-author of the North Carolina Chapter, ABA Sales and Use Tax Handbook, 2003-2015

Federal and State Protections for Nonprofits Navigating the COVID-19 Pandemic, April 27, 2020

Faith-Based Organization Eligibility for SBA Loans Under CARES Act, April 26, 2020

Guide to Golden LEAF Rapid Recovery Loan Program, March 26, 2020

Bob Saunders Certified as Nonprofit Board Governance Consultant, January 2, 2020

Eighteen Brooks Pierce Attorneys Recognized for Pro Bono Work, December 16, 2019

Brooks Pierce Partners Appointed to University of North Carolina Board of Visitors, June 18, 2019

Bob Saunders Graduates from Rural Economic Development Institute, June 11, 2018

Brooks Pierce Attorneys to Present at the 2018 Festival of Legal Learning, January 3, 2018

Twelve Brooks Pierce Attorneys to Present at the Festival of Legal Learning, January 12, 2017

Eighteen Brooks Pierce Attorneys to Speak at the 2016 Festival of Legal Learning, February 2, 2016

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#### SPEAKING ENGAGEMENTS

Bob Saunders Participates on Risk Management Panel at Fall UNC System Attorneys Meeting, November 15, 2019

Brooks Pierce Partner Bob Saunders Speaks at NC CORD Conference , November 6, 2018

Brooks Pierce Partners Participate in Panel at Wake and Durham/Chapel Hill Estate Planning Councils Meeting, May 23, 2018

Twenty Brooks Pierce Attorneys to Speak at the 2015 Festival of Legal Learning, February 10, 2015