MELANIE LEE BARTLETT

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EDUCATION

Georgetown University Law Center Washington, DC
Master of Laws in Taxation May 2005

Southern Methodist University Dedman School of Law Dallas, TX
Juris Doctor, cum laude May 2004
International Law Review; Case note Honorable Mention; Moot Court Board, Committee and Director; Student Bar Association, 2L Representative; Tutor for 1Ls; Dean's List Fall 2003; Phi Delta Phi.

Southern Methodist University Dallas, TX
Bachelor of Business Administration, cum laude May 2001
Major concentrations in Finance and Real Estate Finance; Minor in Art.

EXPERIENCE

Fairfield & Woods, P.C. Denver, CO (Remotely Working in Edwards, CO)
Director January 2023 – Present
Of Counsel February 2022 – December 2022
Tax-exempt organization specialist.

- Counsel nonprofit organizations, including public charities, family foundations, private operating foundations, and political action committees, through assorted questions as they arise from start-up stage through dissolution.
- Tackle complicated restructuring strategies for clients, including private foundations to avoid excise taxes and for profit entities contemplating a nonprofit structure based on charitable trends.
- Serve on Firm's Pro Bono Committee.

M Bartlett Law, LLC Avon, CO
Attorney and Owner May 2015 – February 2022
Solo tax practitioner.

- Advise nonprofit clients on various issues, including sponsorship agreements, lobbying versus advocacy activities, ethics compliance, non-disclosure agreements, intellectual property licensing, donor advised funds, and vendor contracts.
- Obtain tax-exempt status for new entities, draft corporate governance documents, advise boards of directors on assorted matters, risk assessments, and proposed projects, and draft, review, and negotiate various types of grants and agreements.
- Serve on Colorado Bar Association Executive Counsel 2018-2020, including bylaws review committee 2020-2021.

The Pew Charitable Trusts Washington, DC
Senior Officer, Legal Affairs and Associate General Counsel July 2014 – April 2015
Officer, Legal Affairs and Associate General Counsel July 2012 – June 2014
Senior Associate, Legal Affairs and Associate General Counsel May 2011 – June 2012
Member of Legal Affairs team who provided tax expertise, support for fundraising activities, and guidance to Finance department. Provided programmatic support and tax advice when first joined Pew's Legal Affairs department.

Philanthropic Partnerships Liaison, Department Finance Support, and Tax Expertise, January 2013 – April 2015

- Served as legal liaison to Pew's Philanthropic Partnerships group, the fundraising department, to offer advice on and structure fundraising activities, collaborate on all incoming grant agreements and proposals, assist in developing systems and protocols designed to improve both compliance and donor relationships, coordinate legal matters for donor-related projects, and conduct specialized trainings.
- Worked closely with and served as legal liaison to Pew's Finance department to resolve tax-related issues and ensure consistent treatment of items for accounting and tax purposes.
- Reviewed, revised and finalized IRS Form 990 and audited financial statements, provided advice related to the classification and treatment of inbound and outbound funds, and drafted organizational policies addressing issues such as gifts-in-kind, gift acceptance, sponsorship agreements, and donor recognition.
- Assumed institutional projects and issues as they were identified within the organization, including board compensation questions, donor advised fund matters, analysis of IRS rules, governance issues, charitable solicitation laws, and other tax-related items and prepared memorandums to the CEO, Board, General Counsel and other departments as necessary.
- Negotiated arrangements with other organizations, including gift agreements, event co-hosting agreements, memoranda of understanding, and sponsorship agreements.

- Simplified certain working relationships between Pew and its subsidiary, the Pew Research Center, including a streamlined granting process and a simplified services agreement.
- Drafted provisions in agreements with other organizations to protect Pew's intellectual property, name, and logo and to license Pew's intellectual property when appropriate.
- Confirmed ongoing compliance with tax-exempt bond financing restrictions affecting Pew's Washington, DC location.
- Supervised the administrative assistant who supported the Legal Affairs department.

Programmatic Support and Tax Advice, May 2011-December 2012
- Analyzed, revised, and negotiated independent contractor agreements, program funding agreements and grant agreements, reviewed informational and persuasive materials for public and targeted dissemination, and oversaw outside counsel's vetting of gifts to public officials.
- Consulted program staff and executive office on tax-related matters, including treatment of incoming grants for public support test, contingent gifts, tax-exempt bond reporting, fiscal agencies, and gifts funded by a donor advised fund.
- Provided guidance and oversight to program staff regarding Federal and state lobbying laws, lobbying registration and reporting requirements, and lobbying time entries in the Pew internal lobbying time tracker.
- Undertook various Legal Affairs projects, such as updating state legal summaries and supervising Coordinator in duties confirming Pew events and expenditures were compliant with applicable gifts and ethics rules.

Arent Fox LLP Washington, DC
Associate (Joined Arent Fox with former Robins, Kaplan transactional group.) June 2007 – May 2011
Counseled clients on various federal, state and local tax issues with a focus on providing advice to nonprofit organizations regarding activities in furtherance of tax exempt purposes, treatment of funds, and general organizational governance.
- Advised related and unrelated nonprofit clients, both public charities and private foundations, in connection with the IRS rules governing supporting and supported organizations, the public support test, joint ventures with for profit entities, excess benefit transactions, and gifts to and from international organizations, including the expenditure control rules.
- Reviewed and provided guidance on completion of Form 990 and related schedules, such as the calculation of the public support percentage, tax-exempt bond reporting and transactions with interested persons.
- Instructed nonprofit clients on the treatment and modification of temporarily and permanently restricted gifts and endowments under state and Federal laws.
- Counseled nonprofit organizations on various issues such as governance, unrelated business income tax, tax-exempt financing, protocols in compliance with and information reported on Form 990, charity care rules, real and personal property tax, qualifying distributions, charitable solicitations, division of activities between 501(c)(3) and 501(c)(4) entities, and transactional agreements, including licenses of intellectual property rights, cost sharing agreements, membership agreements, and sponsorship agreements.
- Examined trust provisions in light of changed circumstances to best accomplish and fulfill donor intent.
- Drafted tax provisions of the National Opportunity and Renewal Act and articles "Are You Ready for the 990?" and "IRS Releases Proposed Regulations Governing Public Approval of Tax-Exempt Private Activity Bonds for Public Comment" and presented portion of seminar discussing the newly revised Form 990 and Schedules.
- Analyzed nonprofit and for profit corporate, partnership, and individual Federal, state and local tax issues, such as asset transfers, sales and use tax applicability, franchise tax controversy, state licensing, and operating agreements.
- Structured complex tax driven transactions transferring low-income housing tax credits, rehabilitation tax credits and charitable deductions from historical easements to investors and advised clients in audits of gifted conservation easements.

Robins, Kaplan, Miller & Ciresi L.L.P. Washington, DC
Associate August 2005 - June 2007
Provided tax advice to clients to accomplish business and transfer of wealth goals.
- Assisted in drafting business and estate planning documents, including trust agreements, partnership and LLC agreements, last wills, family limited partnership agreements, charitable remainder trusts, other vehicles for planned giving, stock option plans, and reliance tax opinions.
- Represented clients in numerous tax related issues, including charitable contributions of façade easements, state and federal rehabilitation tax credits, disputed Federal tax liabilities, deferred compensation, and tax free reorganizations.
- Represented an estate in protracted litigation brought by a beneficiary, including accounting and settlement propositions.

Southern Methodist University Federal Tax Clinic Dallas, TX
Chief Counsel and Student Attorney Fall 2003 - Spring 2004
Assisted student attorneys in resolving client matters and drafted correspondence to the United States Tax Court.

Cooper & Scully Dallas, TX
Law Clerk Summer 2003
Assisted with appellate work, performed research assignments and drafted case motions.

PUBLICATIONS AND PRESENTATIONS

- "Formation and Governance of a Colorado Nonprofit Corporation," A Primer on Advising Nonprofit Organizations in Colorado Event, Colorado Bar Association Continuing Legal Education, August 31, 2022
- "Grant vs. Contract: What is the Difference and Why Does it Matter?" *Taxation of Exempts (WG&L)*, Jul/Aug 2016
- "Advocacy, Lobbying, and Philanthropy." Colorado Nonprofit Association Fall Conference, October 2016
- "Emerging Issues in the Nonprofit Landscape." Duke Nonprofit Management Certification Course, August 2016

AWARDS AND LICENSES

- Law Week Colorado's 2022 Barrister's Best Nonprofit Lawyer
- Albert E. Arent Pro Bono Award 2010
- District of Columbia Bar, Admitted 2006
- SOME (So Others Might Eat) Volunteer Award 2011
- State Bar of Colorado, Admitted 2015
- State Bar of Texas, Admitted 2004