



A. L. (Lorry) Spitzer

Partner

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Practice

Lorry's practice focuses on the taxation of nonprofit organizations, especially colleges, universities and health-care organizations. Lorry previously worked for the Office of Tax Policy of the U.S. Treasury in Washington, D.C., where he dealt primarily with issues involving tax-exempt organizations and partnership taxation. Lorry is a member of the Exempt Organizations committee of the Tax Section of the American Bar Association and is co-chair of the college and university subcommittee. He has written and spoken extensively regarding tax-exempt organizations and has taught courses as an adjunct professor at Boston College Law School and Harvard Law School on tax-exempt organizations and on tax policy. He is a graduate of Yale College and Boston College Law School (*magna cum laude*).

Experience

- Advised numerous universities in IRS comprehensive audits, most recently those focusing on compensation and unrelated business income tax.
- Advised health maintenance organizations on necessary steps to retain tax-exempt status.
- Reviewed numerous private equity and hedge fund investments on behalf of tax exempt investors.
- Advised numerous nonprofit organizations with respect to new tax filing and governance requirements imposed by the IRS.
- Advised on the creation and operation of medical foundations in various states.
- Advised with respect to joint ventures between universities and private parties intended to facilitate the development and commercialization of intellectual property.
- Assisted foreign organizations seeking recognition under IRC section 501(c)(3) and 501(c)(4).

Education

- JD, *magna cum laude*, Boston College Law School, 1981
- BA, Yale University, 1974

Bar Admissions

- Massachusetts, 1981

- Assisted foreign and domestic private foundations with “excess business holdings” restrictions.

Pro Bono Representative Clients

- The Conversation U.S.
- Root Capital, Inc.
- MassChallenge, Inc.

Awards

- *The Best Lawyers in America* (2015-2018)
- *The Best Lawyers in America*, Boston Non-Profit / Charities Law “Lawyer of the Year” (2016)
- *Legal 500* (2015-2017)
- *Chambers USA: America's Leading Lawyers for Business* (2014-2017)

Publications

- Brittany Cvetanovich, A.L. Spitzer and Benjamin A. Davidson, “Taxation of University Royalty Sharing Agreements,” *Tax Notes* (May 29, 2017)
- *The Tax Reform Act of 2015: 10 Principles and 1 Hope* (Tax Notes, Vol. 146, Number 4 – January 26, 2015)
- *Are Student-Athletes Winning Their Battles but Losing the (Tax) War?* (Tax Notes, Vol. 146, Number 2 – January 12, 2015)