



# A. L. (Lorry) Spitzer

Retired Partner

## BOSTON

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## Practice

Lorry was a partner in the tax and benefits group at Ropes & Gray. He retired at the end of 2017, after 35 years of service to the firm. Lorry's practice focused 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 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*).

## 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

Recent published work includes:

- Brittany Cvetanovich, A.L. Spitzer and Benjamin A. Davidson, "Just Put It in My Research Account": Transfers of RSA Rights," *Tax Notes* (December 18, 2017)
- 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)

## Education

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

## Bar Admissions

- Massachusetts, 1981

- *Are Student-Athletes Winning Their Battles but Losing the (Tax) War?* (Tax Notes, Vol. 146, Number 2 – January 12, 2015)