



Michael N. Fine

Partner

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Location

400 West Market Street
Suite 2000
Louisville, KY 40202

Honors

Business First "Forty Under 40,"
2018

Education

2005 - J.D., University of Pennsylvania Law School, Philadelphia, PA, Senior Editor of the *Journal of International Economic Law*; represented nonprofit organizations through the Gittis Small Business Clinic; served as an extern for the Honorable Alan S. Gold, U.S. District Court for the Southern District of Florida.

2002 - A.B., *universali cum honore*, Political Science with a Minor in Business, Washington University in St. Louis, St. Louis, MO

Admissions

Kentucky
District of Columbia
Illinois
Pennsylvania

Michael Fine is a member of the Firm's Health Care Service Team. His practice spans the full range of nonprofit and tax-exempt organization legal issues, advising public charities, private foundations, boards, and donors. Mike regularly assists clients with tax compliance and corporate planning matters including executive compensation, intermediate sanctions, joint ventures, affiliation strategies, reorganizations, governance, charitable contributions, captive insurance, and obtaining tax exemption from the IRS. He is a frequent speaker and author, and has written numerous publications including articles on Section 501(r)'s requirements for tax-exempt hospitals and a guide on establishing "Friends of" organizations within the United States. Mike was recently selected as Chair of the American Health Lawyers Association's Tax and Finance Practice Group.

Representative Matters

- Assess Section 501(r) compliance for several tax-exempt hospital clients under the final regulations.
- Counsel a liberal arts college's Board of Trustees on the President's Executive Employment and Compensation Agreement.
- Analyze tax issues raised by ancillary and whole-hospital joint ventures between tax-exempt and for-profit parties.
- Counsel professional trade association on tax exemption, governance, and membership issues.
- Assist private research university with charitable giving issues, including policies and agreements on donor advised funds.
- Represent health systems in food service contract negotiations involving bond-financed space.
- Analyze Pension Protection Act's changes to filing requirements for Section 501(c)(3) governmental instrumentalities.
- Counsel regional hospital's board and senior management on conflict of interest resolution and 990 reporting.
- Design, develop and update governance policies and procedures for research foundation.
- Negotiate with state charity officials during investigations of nonprofit organizations.
- Conduct self-dealing audit of Company-sponsored private foundation.
- Provide guidance to private foundation on international grant-making activities.

Professional Activities and Memberships

- American Health Lawyers Association, Chair of Tax & Finance Practice Group
- American Bar Association, Member
- Kentucky Bar Association, Member
- District of Columbia Bar Association, Member
- Great Lakes Area TE/GE Council

Professional Experience

Before joining Wyatt, Michael was with the law firm McDermott Will & Emery LLP, based in its Chicago, IL, and Washington, D.C. offices, where he served as co-chair of its Tax Exemption Affinity Group. Before joining McDermott, Michael was with Steptoe and Johnson LLP, an international law firm in Washington, D.C. There, Michael counseled individuals, corporations and partnerships on federal income tax issues, including planning and transactional matters, audit and controversy matters, and those

involving tax-exempt organizations.

Presentations and Publications

Michael often speaks on topics relating to tax-exempt organizations including IRS governance standards, issues facing Boards of Directors, ethical issues for attorneys who serve on nonprofit boards and the fundamentals of tax exemption. He has given presentations to the American Health Lawyers Association, the American Bar Association, Strafford Publications, the Chicago Bar Association and many others. Michael has been quoted in various publications including *Modern Healthcare*, *The Chicago Tribune*, *Tax Analysts*, and *Bloomberg BNA's Daily Tax Report*.

Civic Involvement

- Center for Nonprofit Excellence, Board of Directors
- Bingham Fellows, Class of 2017, Topic - "Winning the Talent of the Future"
- 2016 Healthcare Fellow, Health Enterprises Network
- Member, Kentucky Secretary of State's Non-Profit Task Force
- Focus Louisville, Graduate, Class of 2016

Languages

Italian (conversational)