



## Bruce L. Olson

Shareholder

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## Practice Areas

Business Formation, Planning and Transactions  
Healthcare Law  
Lobbying and Government Relations  
Nonprofit and Exempt Organizations  
Tax Planning and Tax Controversies  
Trust and Estate Litigation  
Venture Capital Practice  
Winter Sports Practice Group  
Qualified Opportunity Zones

### Nonprofit Organizations

Mr. Olson is a leader in Utah in organizing and advising nonprofit and tax-exempt organizations, including some of the largest private foundations, universities, health care institutions, and charities in the State, as well as small exempt organizations. He prepares organizational documents, helps secure tax exemption from the IRS and provides advice on charitable solicitation matters, Board member duties and State and Federal tax matters. His contacts with the Utah State Tax Commission and Internal Revenue Service (IRS) assist in resolving complex legal circumstances. He was principal drafter of the Utah's Nonprofit Corporation Act, and annually advises the Utah Legislature on amendments to that Act.

### Tax Controversies - Federal and State

Mr. Olson has many years experience handling controversies for taxpayers before the IRS and State Tax Commission, including representation at the audit level, appeals division, and in the courts. Mr. Olson has been a member and chair of numerous IRS practitioner groups. These working relationships with government officials have provided important contacts to help resolve Federal and State tax disputes.

### Tax Planning - Federal and State

Mr. Olson provides federal and state tax planning advice to new and existing business entities. He advises boards of directors and officers concerning their duties, counsels organizations relative to filing positions on tax returns and assists them in complying with tax and business requirements.

### State and Local Taxation



Mr. Olson advises taxpayers concerning their rights and duties under Utah state law and represents their interests before administrative tribunals and in court. His counsel extends to both profit and nonprofit entities and includes all types of State and local taxes. He has sat on numerous boards and practitioner groups and reviewed program initiatives of the Tax Commission before they were made public.

Mr. Olson has been selected by his peers for inclusion in The Best Lawyers in America® 2020 in the fields of Litigation & Controversy - Tax, Non-Profit/Charities Law and Tax Law, and was recognized by Best Lawyers as "Lawyer of the Year" in Tax Law (2013 and 2020). He maintains an AV Preeminent (5.0) rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. He has also been selected for inclusion in Mountain States Super Lawyers (2007, 2009-2012) and has been voted by his peers throughout the state as one of Utah's "Legal Elite," as published in Utah Business Magazine (2004-06, 2009-12, 2014-15).

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## EDUCATION

Brigham Young University, J.D., 1981

- cum laude
- Managing Editor, BYU JOURNAL OF LEGAL STUDIES
- Phi Alpha Delta

Brigham Young University, B.S., Accounting, 1975

- magna cum laude

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## PRIOR PROFESSIONAL EXPERIENCE

- Colonel, U.S. Army Reserve, Retired
- United States Army Officer, 1975-78

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## ADMITTED TO PRACTICE

- All Utah Courts
- United States Supreme Court
- United States Tax Court
- United States Court of Claims



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## **AFFILIATIONS / MEMBERSHIPS**

- Fellow, American College of Tax Counsel
- University of Utah Professional Education - Instructor, Nonprofit Law
- Member, Tax and Nonprofit Law Sections, Utah State Bar Association; Former Chair, Tax Section and Nonprofit Section; 2001 Tax Practitioner of the Year
- Principal Draftsman, Utah Revised Nonprofit Corporation Act
- Member, Tax and Business Law Sections, American Bar Association
- Member, IRS TE/GE Pacific Area Exempt Organization Council
- Former Chair, ABA IRS Regional Liaison Committee (Southwest)
- Former Member and Chair, IRS Western Region Bar Association
- Former Chair, IRS Salt Lake District Advisory Council
- Former Member, IRS Ogden Service Center Advisory Council
- Former Member, IRS Dallas Key District EP/EO Council
- Chair, Ray Quinney & Nebeker Tax Section and Nonprofit Practice Group

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## **PUBLICATIONS / PRESENTATIONS**

- Speaker, Compliance with the New IRS Guidelines including Limitations on Legislative Lobbying and Advocacy, for leaders and managers of arts organizations, Utah Cultural Alliance, October 8, 2014
- Speaker, Ethical Duties in Representing Taxpayers before the IRS under the New IRS Guidelines, Utah State Bar, Tax Section, September 25, 2014
- Guardianship of Minors and Incompetents in Utah, *BYU JOURNAL OF LEGAL STUDIES* (1980)
- Taxation of Members of the Military, *BNA TAX MANAGEMENT FINANCIAL PLANNING JOURNAL* (July 1986)
- Utah Editor, *Limited Liability Company Laws*, Aspen law Publishers
- Numerous articles on Nonprofit Corporations in Utah
- Speaker at numerous educational seminars and symposia