



Bruce L. Olson

Shareholder

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Practice Areas

Healthcare Law
Nonprofit and Exempt Organizations
Tax Planning and Tax Controversies
Qualified Opportunity Zones
COVID-19 Response Team

Nonprofit Organizations

Mr. Olson is a leader in organizing and advising nonprofit and tax-exempt organizations in Utah and other States, including private foundations, private operating foundations, support organizations, universities, health care institutions, donor-advised funds and other large and small exempt-organizations. His extensive experience with the IRS and familiarity with Utah's Revised Nonprofit Corporation act as its draftsman, have given him the practical skills to provide reliable advice on complex and routine needs of exempt organizations, including preparation of organizational documents, securing and expediting exempt status from the IRS and State Tax Commission, obtaining and defending charitable solicitation permits, compensation issues, unrelated business income tax and excess benefit transactions, joint ventures with for-profit organizations, creation of subsidiaries, charitable contributions and fundraising, employment taxes, international operations, private letter rulings and audits/disputes with the IRS and State.

Tax Controversies - Federal and State

Mr. Olson has decades of experience handling controversies for taxpayers before the IRS and State Tax Commission, including representation at the audit level, appeals division and in the courts. He has been a member and chair of numerous IRS practitioner groups and has established working relationships with IRS and Tax Commission officials at all levels. He has helped taxpayers with every type of dispute such as worker classification, penalties of all types including trust fund recovery and foreign penalties, fraud allegations, collection issues, offers in compromise, exempt organization excise taxes and sales/property taxes.



Recognitions

Mr. Olson was selected by his peers for inclusion in The Best Lawyers in America© 2021 in the fields of Nonprofit/Charities Law and Litigation & Controversy - Tax and was recognized by Best Lawyers as Utah "Lawyer of the Year" in Tax Law (2013 and 2020). He maintains an AV Preeminent (5.0) rating with Martindale-Hubbell, the highest rating awarded to attorneys for professional competence and ethics. The Utah State Tax Section named him as Tax Lawyer of the Year in 2001. The Utah Legislature has relied on Mr. Olson to provide advice and recommend statutory changes in nonprofit law since 2000.

EDUCATION

Brigham Young University, J.D., 1981

- cum laude
- Managing Editor, BYU JOURNAL OF LEGAL STUDIES

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

- magna cum laude
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PRIOR PROFESSIONAL EXPERIENCE

- Colonel, U.S. Army Reserve, Retired
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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
- Member, Tax and Nonprofit Law Sections, American Bar Association and Utah State Bar Association
- Member, IRS TE/GE Pacific Area Exempt Organization (EO) Council, IRS Mountain West EO Council



and IRS Dallas Key District EP/EO Council

- Former Chair, ABA IRS Regional Liaison Committee (Southwest)
 - Former Chair, IRS Western Region Bar Association
 - Former Chair, IRS Salt Lake District Advisory Council
 - Charter Member, IRS Ogden Service Center Advisory Council
 - Chair, Utah State Bar Tax Section
 - Founder, Utah State Bar Nonprofit Section
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PROFESSIONAL AND CIVIC ACTIVITY

- Chair of Board, Stella H. Oaks Foundation
 - Chair of Board, Pamela Atkinson Foundation
 - Director, Envision Utah
 - Director, RW Erickson Support Foundation
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PUBLICATIONS / PRESENTATIONS

- "Sensitivity to Tax Laws Impacting Donors' Giving Decisions," Utah Association of Fundraising Professionals, April, 2021
- "Charitable Giving Vehicles," for Estate Planning Attorneys, March, 2021
- Principal Draftsman, Utah Revised Nonprofit Corporation Act
- "Basics of Nonprofit Corporation Law", Utah Bar Journal, Volume 33 No. 1, Jan/Feb 2020
- "Avoiding Sanctions on Worker Misclassification", In Private Practice, Issue 3, Dec. 2019
- University of Utah Professional Education - Instructor, Nonprofit Law
- "Qualified Opportunity Zones", Utah State Bar Tax Section, December, 2018
- "Compliance with the New IRS Guidelines including Limitations on Legislative Lobbying and Advocacy", Utah Cultural Alliance, October, 2014
- "Ethical Duties in Representing Taxpayers before the IRS under the New IRS Guidelines", Utah State Bar, Tax Section, September, 2014
- "Update on Utah Nonprofit Corporations", Utah State Bar Tax Section, August, 2013



RAY QUINNEY
& NEBEKER



- Speaker at Ray Quinney & Nebeker Annual Tax Seminar for CPA's for 18 years
- Tax Advice to Members of US Army, Soldiers Magazine, 1989, 1990
- Taxation of Members of the Military, BNA Tax Management Financial Planning Journal, July 1986
- Utah Editor, Limited Liability Company Laws, Aspen law Publishers