

# Jonathan A. Grissom

PRINCIPAL

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Jonathan Grissom helps nonprofit organizations tackle the full range of legal, tax and operational complexity that comes with impact-driven work. He works closely with clients across the nonprofit sector — including public charities, private foundations, research institutes, hospitals, advocacy groups, religious and educational institutions, business leagues, trade associations, philanthropic organizations and more — bringing steady and thoughtful guidance at each stage of the nonprofit lifecycle.

Jonathan advises on:

- Entity selection and formation
- Federal and state tax-exempt applications, including IRS Forms 1023, 1024, 990 and 990PF
- Nonprofit compliance, public support tests and charitable solicitation rules
- Fiscal sponsorships, endowments, grantmaking and joint ventures
- Program-related investments (PRIs) and tax-exempt bond financings
- Lobbying, political activity and unrelated business income
- Property and tax exemptions
- Nonprofit mergers and dissolutions

He also represents organizations before the IRS, California Franchise Tax Board, State Board of Equalization and the California Attorney General's Office.

## Education

- University of San Diego School of Law (LL.M., 2003)
  - Master of Laws in Taxation
- University of San Diego School of Law (J.D., 1997)
  - San Diego Law Review, Lead Editor
- California Polytechnic State University, San Luis Obispo (B.S., 1994)
  - Business Administration, Corporate Finance

## Bar Admissions

- California

## Capabilities

- Nonprofit Organizations
- Charitable Giving & Fundraising
- Nonprofit Strategy & Structuring
- Tax

## Court Admissions

- California Supreme Court and all appellate and trial courts
- U.S. District Court, Southern District of California
- U.S. District Court, Southern District of California
- U.S. District Court, Eastern District of California
- U.S. District Court, Central District of California
- U.S. Tax Court

## Memberships

- State Bar of California
- American Bar Association
- San Diego County Bar Association
- California Lawyers Association
  - Taxation Section, Chair of the Tax Exempt Organizations Committee, 2021-2023

## Recognition

- Selected for inclusion in *Best Lawyers in America*® for:
  - Business Organizations, 2021-2026
  - Nonprofit/Charities Law, 2021-2026
  - Tax Law, 2021-2026
- Named a “Leaders in Law” finalist by *San Diego Business Journal*, 2021

## Matters

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- Representation of a nonprofit seeking regulatory approval of transfer of assets exceeding \$1.4 billion.
- Negotiation and preparation of vaccine development contract between domestic research entity and Swedish joint venture partner.
- Representation of Foundation regarding the creation of an Institute for Immunology and Inflammation.
- Representation of a borrower regarding the \$30 million refinance and reissuance of tax-exempt bonds.
- Representation of a housing entity concerning the creation of a \$30 million endowment fund and transfer of real estate assets.
- Representation of a borrower regarding a \$25 million bond financing for improvement and construction of school facilities.
- Negotiation and preparation of an executive compensation agreement for a university president.
- Representation of a private foundation concerning a grant of over \$100 million to create a medical institute.