



KEITH J. KEHRER

Partner

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BIOGRAPHY

Mr. Kehrler focuses his practice on issues related to tax-exempt organizations. Mr. Kehrler has advised numerous tax-exempt organizations on a variety of nonprofit corporate and tax-related issues under Section 501(c) of the Internal Revenue Code, including issues related to organization, qualification, combination, lobbying, political campaign activity, private inurement, excess benefit, and unrelated business income. He also advises numerous private foundations on issues related to self-dealing, minimum distribution requirements, excess business holdings, jeopardizing investments, taxable expenditures, and foreign activities. He also advises supporting organizations, hospitals, medical research organizations, institutions of higher education, religious organizations, community foundations, donor advised fund sponsors, governmental entities, social welfare organizations, trade associations, business leagues, title-holding companies, and social clubs regarding issues specific to such organizations. He also advises regarding charitable planning and

registration with respect to solicitation, professional fundraisers, and commercial co-ventures. He also advises tax-exempt organizations in connection with IRS audits, IRS appeals, Attorney General investigations, Tax Court cases, and has served as an expert witness regarding nonprofit executive compensation issues.

Mr. Kehrer teaches a class regarding tax-exempt organizations at Washington University School of Law. Mr. Kehrer is Co-Chair of the Tax-Exempt Organizations / Nonprofit Law Committee of the Bar Association of Metropolitan St. Louis and a frequent speaker regarding nonprofit and tax-exempt organization issues. Mr. Kehrer has written several articles on nonprofit topics, including Form 990 policies and compliance and establishing nonprofit executive compensation, and is the managing editor of a blog regarding legal issues impacting tax-exempt organizations. Mr. Kehrer is also a certified public accountant.

CIVIC INVOLVEMENT & HONORS

- *The Best Lawyers in America®*, (2019-2023)
- Lawyer of the Year, St. Louis, MO – Nonprofit / Charities Law (2023)
- Missouri SuperLawyers – Nonprofit & Tax-Exempt Organizations (2023)
- Legal 500 - Nonprofit / Charities Law (2017 – 2023)
- Saint Louis Regional CrimeStoppers – Director, Secretary
- Southern Illinois University Edwardsville Foundation – Director, President, Audit Committee
- Epilepsy Foundation of Greater Southern Illinois – Director
- Parkview Church of the Nazarene – Director, Trustee, Finance Committee Chair
- BCLLP Foundation – Director, President, Disaster Relief and Hardship Committee Chair
- Build-A-Bear Foundation – Beverly Fund Committee

PROFESSIONAL AFFILIATIONS

- Bar Association of Metropolitan St. Louis, Co-Chair, Tax-Exempt Organizations / Nonprofit Law Section
- American Bar Association, Tax Section, Exempt Organizations Committee
- American Institute of Certified Public Accountants, Tax Section

ADMISSIONS

- New York, 2017
- Illinois, 2000
- Missouri, 1999
- U.S. Tax Court

EDUCATION

New York University, LL.M., Taxation, 2000

Washington University, J.D., Order of the Coif, 1999

Southern Illinois University-Edwardsville, M.S., Accounting, 1997

Southern Illinois University-Edwardsville, B.S., Accounting, *cum laude*, 1995

RELATED PRACTICE AREAS

- Tax Advice & Controversy
- Real Estate
- Sports & Entertainment
- Real Estate Tax
- Litigation & Dispute Resolution
- Healthcare & Life Sciences
- Private Client
- Sports & Event Financing
- Collegiate Sports Practice
- Olympic & National Governing Body Practice
- Professional Sports Team Practice
- Higher Education Team
- Tax & Private Client
- Funds Finance
- Sports & Entertainment Contract, Endorsement & Celebrity Representation Practice
- Anti-Doping Practice
- Sports & Event Venue Real Estate Infrastructure and Operation
- Naming Rights & Sponsorship Practice
- Sports & Entertainment M&A Practice
- Sports & Entertainment Litigation Practice
- Sports & Entertainment Specialty Counseling Practice

- Entertainment Industry Practice
- First Amendment & Religious Accommodations Experience
- Bank Transactions & Strategy
- Bank Regulatory Compliance, Operational Support & New Products
- Financial Institutions
- Corporate
- Campus Free Expression
- Higher Education Governance, Tax & Endowment Management
- Non Profit Organizations
- Religious Organizations

RESOURCES

SPEAKING ENGAGEMENTS

- Impact Investing and Private Foundations (November 2016) – Sponsored by Bryan Cave LLP
- Too Much, Too Little, Nonprofit Compensation (May 2013) – Sponsored by the Greater St. Louis Community Foundation and VLAA
- Corporate and other Private Foundations (November 2012) – Sponsored by Bryan Cave LLP
- Nonprofit Board Duties, Governance, Risk Management, and Current Developments (April 2012) – Sponsored by Missouri Association of County Developmental Disabilities Services
- Lobbying and Campaign Activities (April 2012) – Sponsored by Missouri Association of County Developmental Disabilities Services
- Company Foundations (November 2011) – Sponsored by the Tax Executive Institute – St. Louis Chapter
- Tax-exempt Organizations - Governance Structure, Policies and Disclosure Practices (November 2011) – Sponsored by the Missouri Association of Tax Practitioners
- The Legal and Ethical Issues of Getting Involved with Nonprofit Boards (October 2011) – Sponsored by the Bar Association of Metropolitan St. Louis
- How to Keep Tax-Exempt Organizations in Compliance (May 2011) – Sponsored by National Business Institute

- The Essentials of Representing Nonprofit Organizations (June 2010) – Sponsored by Association of Corporate Counsel – St. Louis Chapter
- Nonprofit Governance (May 2010) – Sponsored by the Greater St. Louis Community Foundation
- The Basics of Representing Small Nonprofit Organizations (May 2009) – Sponsored by Legal Services of Eastern Missouri and St. Louis Volunteer Lawyers and Accountants for the Arts
- The 2008 Form 990 Governance and Executive Compensation Provisions (April, 2009) – Sponsored by Pulaski Bank
- Overview of State Law and IRS Requirements for Tax-Exempt Organizations (May, 2008) – Sponsored by the Bar Association of Metropolitan St. Louis
- Formation of Nonprofit Organizations (November, 2007) – Sponsored by Bryan Cave LLP
- Select Legal Issues for Nonprofit Tax Exempt Organizations (Spring, 2007) – Sponsored by the Regional Housing and Community Development Alliance
- Exempt Organizations: A Legal Guide (March, 2007) – Sponsored by National Business Institute
- Reorganization and Reconfiguration of a Religious Institute (March 2007) – Sponsored by the Legal Resource Center for Religious
- Private Benefit / Private Inurement: Stories from the Edge (January, 2007) – Sponsored by the Dallas Foundation
- Legal Duties and Liability Issues for Nonprofit Directors (November, 2006) – Sponsored by Southside Day Nursery
- Missouri Nonprofits: Tax and Business Answers (June, 2006) – Sponsored by National Business Institute
- Tax Issues Effecting 501(c)(3) Organizations (November, 2005) – Sponsored by Corporate Pro Bono Institute
- Missouri Nonprofits: Tax and Business Answers (July, 2004) – Sponsored by National Business Institute
- Legal Requirements and Issues Affecting Tax Exempt Organizations (July, 2003) – Sponsored by International Institute of St. Louis
- Nonprofit Basics (April, 2001) – Sponsored by the United Way of Greater St. Louis

RELATED INSIGHTS

Awards

Aug 17, 2023

The Best Lawyers in America® 2024

Awards

Jun 08, 2023

Legal 500 US 2023

Awards

Aug 18, 2022

The Best Lawyers in America© 2023

Insights

Apr 26, 2022

Reminder to Tax-Exempt Organizations: May 16 Filing Deadline; Tax-Exempt Organization Complaint Process

Insights

Mar 28, 2022

IRS suspends issuance of several delinquent return notices for government entities, charities and retirement plans

Insights

Jan 18, 2022

IRS Revises Form 1024; Annual Revenue Procedures; New Issue Snapshot; Deducting Charitable Contributions: Understanding Your Responsibilities

Insights

Jan 06, 2022

TE/GE Fiscal Year 2021 Accomplishments Letter

Awards

Aug 19, 2021

The Best Lawyers in America© 2022

Awards

Jun 14, 2021

The Legal 500 US 2021