

BRUCE R. HOPKINS BIO

Bruce R. Hopkins practices in the field of nonprofit, tax-exempt organizations. His clients include charitable and educational organizations, associations, colleges, universities, hospitals, other health care providers, religious organizations, business and professional associations, and private foundations. Many nonprofit organizations retain Hopkins as general counsel; others use his services as special tax and/or fundraising counsel.



Nonprofit organizations work with Mr. Hopkins to establish and qualify for tax exemption and to establish and operate charitable and fundraising programs. Mr. Hopkins advises on matters such as public charity or private foundation qualification, intermediate sanctions, lobbying, political activities, the unrelated business income rules, and nonprofit involvement in partnerships and other joint ventures. Collateral areas of law, such as postal laws and charitable fundraising regulation, are also part of his practice.

Mr. Hopkins has served as an expert witness in more than 30 cases.

Education

- S.J.D., University of Kansas School of Law, 2016
- LL.M., Taxation, George Washington University National Law Center, 1971
- J.D., George Washington University National Law Center, 1967
- B.A., University of Michigan, 1964

Bar Admissions

- District of Columbia, 1969
- Missouri, 1999

Books

Mr. Hopkins is author of more than 30 books focused on nonprofit law topics and the monthly subscription newsletter, Bruce R. Hopkins Nonprofit Counsel. All publications are available from Wiley. A full list of his books can be found on brucerhopkinsbooks.com or on the [Books](#) page of his law practice website: brucerhopkinslaw.com.

Career Highlights

- Principal, Bruce R. Hopkins Law Firm, LLC, Kansas City, MO
Practicing nonprofit law for more than 45 years
- Published more than 30 books and 36 years of newsletters on nonprofit and tax law
- Professor from Practice, University of Kansas School of Law
- 2007 Recipient of the Outstanding Nonprofit Lawyer Award (Vanguard Lifetime Achievement Award) American Bar Association, Section of Business Law, Committee on Nonprofit Corporations
- Listed in The Best Lawyers in America, Nonprofit Organizations, Charity Law, 2007-2016
- Bruce R. Hopkins' Nonprofit Counsel (newsletter) won a 2009 award from The Newsletter on Newsletters for best technical article (published in the September 2008 issue)
- AV Rated Martindale Hubbell

Activities

- American Bar Association, Past Chair, Committee on Exempt Organizations, Section on Taxation
- National Association of College and University Attorneys, Past Chair, Section of Taxation

Related Experience

- Presenter at many annual conferences and seminars, including -- Representing and Managing Tax-Exempt Organizations, Georgetown University Law Center, Washington, D.C.
- Private Foundations Tax Seminar, El Pomar Foundation, Colorado Springs, CO
- Past Chair (for 12 years), Georgetown University Law Center annual conference on Representing and Managing Tax-Exempt Organizations
- Professional Lecturer in Law, George Washington University National Law Center, 1972-1991

Publications

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- TIGTA: IRS Needs to Complete Compliance Strategy for Excess Compensation
- Appellate Court Upholds Denial of \$33 Million Charitable Deduction for Lack of Property Basis Disclosure [Blau v. Commissioner; RERI Holdings I, LLC v. Commissioner]
- Court Decrees Payment of Legal Fees in Application Discrimination Case [True the Vote, Inc. v. IRS]
- Case Study on How Not to Apply for Exemption Recognition [PLR 201921019]

- Other Recent IRS Private Letter Rulings
[PLR 201921014, 201922038, 201923026, 201923027]
- Evangelism, Personal Expenses, and Charitable Contribution Deductions
[Oliveri v. Commissioner]
- Challenge to Listed Transaction Notice Held Barred by Antilnjunction Act [CIC Services, LLC
v. United States; Bob Jones University v. Simon; Alexander v. “Americans United,” Inc.]
- College Admissions Fairness Act Introduced
- Report Issued on Proposals to Increase Charitable Giving
- Other Developments [Fairbairn v. Fidelity Investments Charitable Gift Fund; National
Federation of Independent Business v. Sebelius; Brown v. Commissioner; Felton v.
Commissioner; Altera Corporation & Subsidiaries v. Commissioner]