

## Siobhan C. Rausch

Partner

Washington, D.C.

### Biography

Siobhan Rausch focuses on the increasingly complex area of tax-exempt organizations. She advises charitable, educational, health and scientific research organizations; private foundations; and trade associations.

The emergence of social enterprises, proliferation of impact investing, and commercialization of research and other program activities has blurred the once sharp line between charitable and for-profit activity. Siobhan uses her technical know-how and practical judgment to help nonprofit and for-profit enterprises best navigate those lines.

Siobhan obtains IRS private letter rulings for clients and handles their complex tax-exemption applications. Organizations seek her assistance on the qualification and retention of their tax exemptions, audits, restructurings, mergers and strategic transactions, joint ventures, collaborations, investments (including program-related investments), and governance and unrelated business income tax (UBIT). Siobhan has particular experience (and has advised congressional tax-writing committee staff) on IRS supporting organization rules. She also represents a number of U.S. "friends of" organizations and international nonprofits in global microfinance and other activities. She has helped large corporate foundations structure patient



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### Practices

Tax

Corporate Governance

Education

Pensions

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### Industries

Education

Financial Institutions

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### Areas of focus

Tax Exempt

Tax Audits

assistance programs, grant programs, and disease or disaster hardship assistance programs for use in developing countries. In recent years, Siobhan has been at the forefront of investment fund structures involving charitable organizations as fund sponsors.

Siobhan is regularly recognized for her pro bono contributions and involvement with women's initiatives at Hogan Lovells.

## Representative experience

Represented a 501(c)(3) cancer research organization in connection with the formation and Series A financing of a new cancer immunotherapy startup.

Obtained IRS private letter ruling for a museum in connection with its expansion and arrangements with its founder and substantial contributor.

Obtained favorable exemption determination for 501(c)(6) organization through appeals, overturning a proposed denial from the IRS National Office.

Represented 509(a)(3) supporting organizations in IRS examinations involving foreign investment holdings and support of beneficiary organizations.

## Awards and rankings

- Tax: International Tax, *Legal 500 US*, 2018-2020
- Tax: U.S. Taxes: Contentious, *Legal 500 US*, 2016-2020

## Latest thinking and events

- Hogan Lovells Publications
  - Coronavirus (COVID-19) | Summary of Key International Tax Measures
- Insights
  - COVID-19 U.S.: Summary of key business tax relief provisions under the CARES Act

Governance

International Programs

Distance Education

Hospitals and Health Care Providers

Pharmaceuticals and Biotechnology

Cell, Tissue, and Gene Therapies

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## Education and admissions

### Education

J.D., The Catholic University of America, Columbus School of Law, magna cum laude, 1997

B.A., The Catholic University of America, Columbus School of Law, summa cum laude, 1992

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## Bar admissions and qualifications

District of Columbia

Maryland

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- Hogan Lovells Publications
  - Sweeping U.S. tax bill signed into law *Tax Alert*
- Hogan Lovells Publications
  - Leveraged Finance Update from Hogan Lovells *Lev Fin Spin*
- Sponsorships and Speaking Engagements
  - National Association of College and University Attorneys (NACUA) Annual Conference