

## Barbara Anne Murphy

Partner

[bmurphy@fbm.com](mailto:bmurphy@fbm.com)

San Francisco: 415.954.4933

---

Barbara Murphy chairs the Farella Exempt Organizations practice. She advises individuals and families on comprehensive tax planning – income, gift and estate – with a special emphasis on philanthropic planning. Barbara has extensive experience representing charitable organizations, including private foundations and public charities, with endowments ranging from several million to a billion dollars.

In her trusts and estates practice, Barbara counsels clients on estate planning, estate and gift taxation, income tax planning and income taxation, charitable gift planning, trust and estate administration, and compliance review of individual, trust, gift, and estate tax returns. She has successfully represented many individuals and families in audits before the IRS and the FTB, as well as numerous state taxing authorities across the country.

Her exempt organization practice focuses on all aspects of charitable organizations, including entity formation and exemptions, business planning, grant strategies and agreements, governance, regulatory compliance matters, and both mergers and dissolutions. In this role, Barbara's work encompasses an exceptionally broad range of responsibilities, beginning at the very inception of the entity, where she counsels clients on the foundation of the organization, as well as developing internal procedures and processes, including governance, financial and operational structures, employment policies (including compensation issues), corporate restructuring, real estate transactions, negotiation of contracts, and more. In effect, she fills the same role as the general counsel of a corporation, but with the added complexity of the requirements for compliance with federal and state law applicable to nonprofits and their fundraising activities.

Barbara's clients value her ability to evaluate their situations strategically, and to look at the facts and law from multiple sides. She excels at uncovering creative solutions to seemingly intractable challenges, as well as anticipating problems. Barbara's true gift is her ability to educate clients by making complex issues simple. Finally, in a field which is typically dry and highly technical, Barbara's clients simply enjoy working with her. One high-profile Bay Area nonprofit demonstrated this by literally dubbing her the Queen of Tax Lawyers and presenting her with a crown.

### Distinctions

- *The Legal 500 United States* 2016 and 2017 Not-for Profit practice area
- *Best Lawyers in America* in the area of Nonprofit/Charities Law

### Memberships and Affiliations

- Member, President Emeritas, San Francisco Estate Planning Council
- Member, Board of Directors, Northern California Planned Giving Council
- Vice Chair, California Pacific Medical Center Foundation Planned Giving Council
- Member, American Cancer Society, Inc. San Francisco Advisory Board
- Member, St. Raymond Catholic Church Pastoral Council
- Member, Women's Impact Network Committee

### Services

- Exempt Organizations
- Family Wealth
- Private Client

### Education

- Golden Gate University School of Law (LL.M., 1998)
  - Taxation
- University of Southern California (J.D., 1992)
- University of California, Los Angeles (B.A., 1988)

### Bar Admissions

- California

## Publications

April 30, 2020

**7 Ways to Check If Coronavirus Triggers 'Force Majeure' Clauses in Your Wine Business Contracts**  
*North Bay Business Journal*

March 19, 2020

**Force Majeure and Contractual Non-Performance During the Coronavirus Pandemic**

8/18/2016

**New IRS Guidance Allows More People to Use Charitable Trusts**

12/21/2015

**Permanent Charitable IRA Rollover**

12/9/2015

**Year-End Checklist for Tax-Exempt Organizations**

9/28/2015

**Final Regulations Provide Guidance for Private Foundations Making Foreign Grants**

4/2/2015

**Documenting Your Gifts to Charity: Don't Jeopardize Your Charitable Deduction**

2/23/2015

**What Every Prospective Nonprofit Board Member Needs to Know**

12/9/2014

**Six IRS Rules to Follow for Year-End Gifts to Charity**

4/23/2014

**2013 Form 990 Due May 15, 2014 - IRS Revisions to the Form 990 and Instructions**

1/22/2013

**Charitable Giving: Better Late than Never**

7/11/2012

**The Opportunity to Take Advantage of Favorable Tax Laws is Expiring**

12/1/2011

**End of Year Planning: Getting Comfortable with Making Large Gifts**

10/25/2011

**New Socially or Environmentally Responsible Corporate Entities**

7/19/2011

**IRS Reverses Course on 501(c)(4)'s and Gift Tax**

6/27/2011

**IRS Clarifies Reliance on IRS Publications For Making Donations or Grants**

5/24/2011

**Can Donations Be Taxed?**

3/10/2011

**The Impact of the New Laws on Your Existing Estate Plan**

12/17/2010

**Lower Gift and Estate Taxes Provide New Opportunities in 2011**

11/29/2010

**End of Year Planning Opportunities**

10/25/2010

**Charitable Lead Annuity Trusts**

12/29/2009

**Federal Tax Law Summary 2010**

11/20/2009

**"No News Is No News" on the Future of Estate Taxes**

11/16/2009

**Taking Advantage of Low Interest Rates**

8/27/2009

**Advance Health Care Directives—Don't Be Scared**

7/1/2009

**Life Insurance in the Present Investment Environment**

5/22/2009

**Keeping the Peace: Estate Planning in the Blended Family**

1/13/2009

**Estate Tax Exemption Amount Increased on January 1, 2009; Gift Tax Exemption Amount Remains Unchanged**

## Outside the Office

The mother of two teenage daughters, Barbara and her family are avid skiers and readers, going through a book a week and having family reading competitions. They're also big Disneyland fans, as evidenced by their status as annual passholders for over the last ten years.