



## Cynthia R. Rowland

Partner

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San Francisco: 415.954.4454

### Services

- Exempt Organizations
- Family Wealth
- Private Client

### Education

- University of California, Hastings College of the Law (J.D., 1988)
- University of Notre Dame (B.B.A., 1983)
- Finance

Cynthia Rowland is a business and tax lawyer who helps philanthropists, including private individuals as well as for-profit and non-profit organizations, who wish to make the world a better place.

As a business attorney and strategist, she helps her clients achieve personal, family, business, charitable, philanthropic, and community objectives. Cynthia's expertise in this regard is broad, and includes entity formation, business transactions and grant agreements, regulatory compliance matters, partnerships and joint ventures, and mergers and dissolutions. In short, she's well-attuned to the legal needs of philanthropic families, all forms of nonprofit organizations, and business enterprises with a corporate social responsibility directive.

She also advises trustees and directors of charitable organizations on fiduciary and tax issues, including those raised by actual and potential conflicts of interest, regulatory investigations and audits, as well as issues raised by settlement of complex litigation involving the fiduciaries and charitable organizations. Cynthia has obtained numerous favorable private letter rulings from the Internal Revenue Service for her clients on complex federal tax issues.

Cynthia has a particular expertise in the legal and tax issues of corporate philanthropy—business enterprises using philanthropy to benefit their communities, push the boundaries of emerging science and technology not yet adequately funded by private capital, and all forms of emerging approaches to making the world a better place. Her clients seek her advice when pursuing charitable co-ventures, fundraising, formation of corporate foundations, and other forms of social benefit corporations and entities.

Her approach to her practice combines an enormous depth of experience and extensive technical expertise with an openness to innovation and the exceptional ability to understand what her clients are attempting to accomplish, in both the short and long term. By integrating traditional, proven approaches with new, effective ideas and structures, Cynthia provides wise counsel to clients who are seeking to accomplish charitable objectives in a complex, ever-changing world.

She serves as a member of Farella's Advisory Board, which provides long-term strategic direction for the firm, and is co-chair of the firm's Diversity + Inclusion Committee.

### Distinctions

- *The Legal 500 United States* 2016 Recommended Attorney
- 2015 Annual List of Rainmakers, Minority Corporate Counsel Association
- *Best Lawyers in America* (Non-Profit/Charities Law and Tax Law); 2015 San Francisco Lawyer of the Year - Non-Profit/Charities Law
- 2011 Outstanding Attorney of the Year Award, American Bar Association's Business Law Section Nonprofit Organizations Committee

### Memberships and Affiliations

- Member, Advisory Committee, Walt Disney Family Museum

- Former Chair, Committee on Nonprofit Corporations, American Bar Association's Business Law Section (2005-2008)

## Publications

August 9, 2018

**Protect Your Charitable Deduction Recently Issued Final Regulations Affect Substantiation Requirements**

June 4, 2018

**Europe's New Data Law Went Into Effect on May 25 – Is Your Nonprofit GDPR Compliant?**

April 2, 2018

**Form 990 Processing Changes – Nonprofit Filers Beware!**

October 13, 2016

**Prohibited Campaign Intervention: Stay Alert in the Final Stretch**

August 30, 2016

**Looming Registration and Reporting Deadlines for Nonprofit Raffles: September 1 and October 1**

September 28, 2015

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

September 16, 2015

**New IRS Guidance on Mission-Related Investments**

August 12, 2015

**Congress Enacts New Tax Provisions That Provide Cost Savings to Taxpayers**

December 19, 2014

**Congress Approves Tax Extension Bill**

November 5, 2014

**Law Defining Nonprofit Directors' Voting Rights to Take Effect in January**

June 23, 2014

**Five Tax Traps for Business Lawyers Advising Nonprofit Clients**

March 21, 2014

**Keeping the Record Straight—EO Select Check is a Critical Tool for Nonprofits**

September 19, 2013

**AB 491 Gives Nonprofits Flexibility During an Emergency**

July 22, 2013

**Tips for Deducting Expenses Incurred for Charity Travel**

## Outside the Office

In addition to competitive dressage with her Friesian horses, spending time with three children and two grandchildren, Cynthia is an avid gardener. Her Instagram displays her best artistic work with the products of her garden.

