



## Cynthia R. Rowland

Partner

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### Services

- Exempt Organizations
- Family Wealth
- Private Client
- Ultra-High Net Worth

### Education

- University of California College of the Law, San Francisco (formerly UC Hastings) (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, debt financing of capital projects, including tax exempt bonds, as well as issues raised by settlement of complex litigation involving the fiduciaries and charitable organizations.

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 other emerging approaches the betterment of the planet and its inhabitants. Her clients seek her advice when pursuing charitable co-ventures, fundraising, formation of corporate foundations, and other types of social benefit corporations and entities.

Her approach to her practice combines depth of experience and extensive technical expertise with an openness to innovation. 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.

### Distinctions

- *Best Lawyers in America*, Nonprofit/Charities Law, Tax Law (2021-2023)
- Northern California *Super Lawyers*, Nonprofit Organizations (2014-2022)
- *The Legal 500 United States*, Recommended - Not-for-Profit (2016-2021)
- 2015 Annual List of Rainmakers, Minority Corporate Counsel Association
- 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

March 27, 2023

**Hot Topic: UPMIFA in the Context of Financial System Instability**

*EO Radio Show – Your Nonprofit Legal Resource*

March 20, 2023

**Nonprofit Basics: Best Practices for Approving Insider Compensation Decisions**

*EO Radio Show – Your Nonprofit Legal Resource*

March 13, 2023

**Nonprofit Basics: Conflict of Interest Policies and Best Practices for Approving Insider Compensation**

*EO Radio Show – Your Nonprofit Legal Resource*

March 6, 2023

**Nonprofit Basics: Insider Transactions and Nonprofits – What's the Big Deal?**

*EO Radio Show – Your Nonprofit Legal Resource*

February 27, 2023

**Nonprofit Basics: Set-Asides As Qualifying Distributions**

*EO Radio Show – Your Nonprofit Legal Resource*

February 13, 2023

**Nonprofit Basics: Private Foundation Minimum Distribution Requirements**

*EO Radio Show – Your Nonprofit Legal Resource*

February 6, 2023

**Nonprofit Basics: What You Need To Know About Expenditure Responsibility**

*EO Radio Show – Your Nonprofit Legal Resource*

January 30, 2023

**California's New Pay Transparency Law**

*EO Radio Show – Your Nonprofit Legal Resource*

January 23, 2023

**Privacy Policy Best Practices for Nonprofits**

*EO Radio Show – Your Nonprofit Legal Resource*

January 9, 2023

**Nonprofit Websites and Terms of Use - Best Practices and Common Pitfalls**

*EO Radio Show – Your Nonprofit Legal Resource*

December 12, 2022

**Nonprofit Basics: Year-End Thoughts and New Year To-Do List**

*EO Radio Show – Your Nonprofit Legal Resource*

December 5, 2022

**Nonprofit Basics: Supporting Organizations Part 2 - Orientation for Understanding Type III Supporting Organizations**

*EO Radio Show – Your Nonprofit Legal Resource*

November 28, 2022

**Nonprofit Basics: Supporting Organizations - Part 1**

*EO Radio Show – Your Nonprofit Legal Resource*

November 14, 2022

**Loot and Private Foundation Rules - Part 2**

*EO Radio Show – Your Nonprofit Legal Resource*

November 7, 2022

**Loot and Private Foundation Rules – Part 1**

*EO Radio Show – Your Nonprofit Legal Resource*

October 31, 2022

**Copyright Issues for Nonprofits**

*EO Radio Show – Your Nonprofit Legal Resource*

October 24, 2022

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

*EO Radio Show – Your Nonprofit Legal Resource*

October 17, 2022

**Nonprofit Basics: Operating Foundation Rules**

*EO Radio Show – Your Nonprofit Legal Resource*

October 3, 2022

**Charitable Contribution Substantiation Requirements and a Conversation About Art Appraisals With Sarah Vandeweerd From Christie's**

*EO Radio Show – Your Nonprofit Legal Resource*

September 26, 2022

**Basics of Impact Investing: A Conversation About Investment Policies and Evaluation Metrics For ESG Investors**

*EO Radio Show - Your Nonprofit Legal Resource*

September 19, 2022

**A Deeper Dive Into Insurance Topics for Nonprofits: Special Events Coverage and Considerations When Making Claims**

*EO Radio Show - Your Nonprofit Legal Resource*

September 14, 2022

**Nonprofit Basics: Insurance Coverage for the New Nonprofit**

*EO Radio Show – Your Nonprofit Legal Resource*

August 29, 2022

**Nonprofit Basics: Document Retention Policies and Subpoenas, and a Conversation With Aviva Gilbert on Why Good Policies Matter**

*EO Radio Show – Your Nonprofit Legal Resource*

August 22, 2022

**Hot Topics: Risk Management for Cybersecurity**

*EO Radio Show – Your Nonprofit Legal Resource*

August 15, 2022

**Nonprofit Basics: Amending Nonprofit Corporation Bylaws**

*EO Radio Show*

August 8, 2022

**Nonprofit Basics: Setting up a New Charity for Disaster Relief**

*EO Radio Show*

August 1, 2022

**Nonprofit Basics: Charitable Support for Individuals Affected by a Disaster**

*EO Radio Show*

July 25, 2022

**Nonprofit Basics: Election Year Issues for Private Foundations and Public Charities Part 3: Private Foundation Approaches to Policy Advocacy Allowed by the Internal Revenue Code**

*EO Radio Show*

July 19, 2022

**Nonprofit Basics: Election Year Issues for Private Foundations and Public Charities Part 2: Legislative Lobbying Activities by Public Charities**

*EO Radio Show*

July 12, 2022

**Nonprofit Basics: Election Year Issues for Private Foundations and Public Charities Part 1: Candidate Campaign Intervention**

*EO Radio Show*

June 28, 2022

**Nonprofit Basics: Navigating the Complex Rules That Describe A Public Charity**

*EO Radio Show*

June 7, 2022

**Internal Investigations for Nonprofits: A Means of Identifying and Addressing Misconduct Before the Regulators Come Calling**

*Board & Administrator*

June 2, 2022

**Internal Investigations for Nonprofits: A Means of Identifying and Addressing Misconduct Before the Regulators Come Calling**

*EO Radio Show*

June 1, 2022

**Nonprofit Basics: Director Duties and Best Practices for the Typical Nonprofit Public Benefit Corporation**

*EO Radio Show*

May 31, 2022

**Nonprofit Basics: Designators, Members, Directors, Officers: The Who's Who of Nonprofit Governance**

*EO Radio Show*

May 30, 2022

**Nonprofit Basics: Overview of Nonprofit Charitable Organization Types: Corporation, LLC, Trust, Association and Fiscal Sponsorship**

April 21, 2022

**Election Year Issues for Private Foundations and Public Charities (Webinar)**

October 28, 2021

**Investigations, Audits, Subpoenas, Oh My!**

*Nonprofit Education Series*

April 22, 2021

**Insurance for Nonprofits: Managing Risk in Risky Times**

*Nonprofit Education Series*

January 21, 2021

**The Art of Planning for Valuable Collections**

*Nonprofit Education Series*

June 18, 2020

**Hot Topics Facing Nonprofit Organizations and Their Advisors in 2020**

*Nonprofit Education Series*

December 5, 2019

**End of a Decade - Checklist for California Nonprofits**

8/9/2018

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

6/4/2018

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

4/2/2018

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

10/13/2016

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

8/30/2016

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

9/28/2015

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

9/16/2015

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

8/12/2015

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

12/19/2014

**Congress Approves Tax Extension Bill**

11/5/2014

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

6/23/2014

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

3/21/2014

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

9/19/2013

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

7/22/2013

**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.

