

Andrea W. Templeton

Partner

Seattle
+1.206.370.7827

Andrea.Templeton@klgates.com

OVERVIEW

Andrea Templeton is a partner in the firm's Corporate practice group, where she focuses on tax-exempt organizations and general tax matters. She enjoys working with organizations and individuals to translate the complex regulatory environment for tax-exempt organizations into a workable plan to achieve meaningful results.

Tax-Exempt Organizations

Andrea provides thoughtful counsel to nonprofit organizations at all stages of an organization's life cycle, including formation, operation, and maintenance of a charitable organization's federal and state tax-exempt status. Her robust practice includes corporate and tax advice regarding governance, contracting, fiduciary duties, conflict of interest issues (including private benefit concerns), and unrelated business taxable income issues. Andrea advises sophisticated and start-up private foundations regarding avoiding and addressing self-dealing, domestic and international grantmaking, private foundation compliance, and relationships with taxable organizations. She counsels individual and corporate clients regarding charitable deductions, working with tax-exempt organizations, and charitable giving strategies. Andrea also counsels organizations on donor engagement, and stewardship or modification of restricted gifts under the Washington Nonprofit Corporation Act, UPMIFA, state charitable solicitation requirements, and other state laws. She is a trusted advisor to nonprofit directors and officers, and provides practical advice for navigating big decisions, such as mergers and dissolutions.

Federal and State Tax

Andrea advises clients on US federal income tax considerations related to mergers and acquisitions. Andrea's clients include private corporations, partnerships, and limited liability companies across a variety of industries. Andrea also has particular experience advising large corporate employers on designing and maintaining commuter benefit plans. Along with her federal tax experience, Andrea works with clients on Washington State tax matters in connection with transactional matters and tax planning, including real estate excise tax and compliance with Washington State B&O tax issues.

PROFESSIONAL BACKGROUND

Prior to joining K&L Gates, Andrea served as an associate at international law firms where she advised clients on U.S. federal income and state tax matters. Andrea's years of experience include working on tax matters for large financial institutions as well as privately-held companies and entrepreneurs.

PROFESSIONAL / CIVIC ACTIVITIES

- Board of Directors, ArtsFund, November 2022 through present
- Washington State Bar Association, Non-Profit Corporations Subcommittee - Worked on Washington Nonprofit Corporation Act, June 2013 through present
- American Bar Association, Tax Section

SPEAKING ENGAGEMENTS

- Speaker, “Reasonable, Defensible, and Practical: Navigating Compensation Decisions as a Private Foundation,” Western Philanthropy Conference 18 May 2026
- Panelist, “Endowment Giving: All Things Considered,” Washington Planned Giving Council, 8 April 2024
- Panelist, “Deploying Family & Philanthropic Capital for Social Benefit,” Larry Kraus Tax Institute for Family Offices, 15 February 2024
- Speaker, “Membership Ins and Outs, Nonprofit Law Institute,” 10 November 2021

EDUCATION

- J.D., University of Minnesota Law School, 2008 *(magna cum laude)*
- M.P.P., University of Minnesota, 2008 *(Humphrey School of Public Affairs)*
- B.A., Middlebury College, 2004 *(magna cum laude)*

ADMISSIONS

- Bar of New York
- Bar of Washington

THOUGHT LEADERSHIP *POWERED BY HUB*

- June 2025, Handbook for Directors of Nonprofit Corporations in the United States
- 29 March 2023, Washington's Capital Gains Tax Upheld

- 6 July 2021, New Washington State Nonprofit Corporation Act Revitalizes Law Governing Nonprofit Corporations
- 1 June 2021, Washington State Legislature Passes Capital Gains Tax Bill
- 4 February 2021, K&L Gates COVID-19 Relief Tax Summary
- 1 September 2020, COVID-19: IRS Releases Guidance on Employee Payroll Tax Deferral but Fails to Quell Concerns Over Implementation and Collection of Deferred Taxes
- 29 May 2020, COVID-19: Affiliation & Aggregation Considerations for the Paycheck Protection Program and the Employee Retention Credit
- 27 May 2020, COVID-19: Taking Stock of Tax Benefits Available in a Pandemic Economy
- 12 May 2020, COVID-19: Virtual Town Hall on PPP Eligibility and Risks for Nonprofit Organizations
- 6 May 2020, COVID-19: Tax Implications of Paycheck Protection Loan Forgiveness
- 4 April 2020, COVID-19: UPDATED Nonprofit FAQ for CARES Act Paycheck Protection Program
- 15 May 2019, Washington State Senate Bill 5998 Passed: REET Changes for 2020 and Beyond
- 14 February 2018, Tax Credits for Energy Facilities Extended in New Budget Bill

OTHER PUBLICATIONS

- David Weissbrodt & Andrea W. Templeton, *Fair Trials? The Manual for Military Commissions in Light of Common Article 3 and Other International Law*, 26 LAW & INEQ. 353 (2008).
- Andrea W. Templeton, *Lost Potential: International Treaty Obligations and Juvenile Life Without Parole in* Edmonds v. State of Mississippi, 26 LAW & INEQ. 233 (2007).

NEWS & EVENTS

- 1 March 2022, K&L Gates Names Nearly 40 New Partners, Of Counsel, and Government Affairs Advisors Across Firm
- 10 November 2021, Nonprofit Law Institute
- 24 July 2019, K&L Gates Advises Microsoft on US$1 Billion Equity Investment in OpenAI

AREAS OF FOCUS

- Tax
- Mergers and Acquisitions
- Nonprofit Organizations

INDUSTRIES

- Life Sciences

REPRESENTATIVE EXPERIENCE

- Strategic counsel to affiliated entity structures; provide sophisticated analysis regarding shared services and related tax-exempt issues related to family offices and philanthropic giving.
- Served as outside tax-exempt counsel to private foundations, including with respect to committee governance and specific issues related to grantmaking programs. Drafted tax opinions for sophisticated program related investments.
- Lead counsel for mergers of Seattle nonprofit organizations.
- Advised on the formation of corporate foundations, including drafting of all formation documents and Federal application for tax-exempt status (IRS Form 1023). Provided counsel on international giving and scholarship/fellowship programs.
- Counseled individual and corporate clients regarding charitable deductions and related charitable giving strategies.
- Counseled families on the formation of family foundations; assisted with formation and obtaining tax-exempt status; provided ongoing advice on governance and compliance with private foundation excise tax rules such as self-dealing and excess business holdings.
- Counseled arts and educational nonprofit entities regarding donor engagement, modification, and stewardship of restricted gifts under UPMIFA and other state law standards.
- Provided legal counseling on all aspects of nonprofit merger transactions, including negotiating with opposing counsel, drafting transaction documents, managing due diligence, and ensuring preservation of tax-exempt status.
- Counseled clients on dissolution of nonprofit corporations taking into account complex dynamics.
- Counseled clients on interaction between private companies and private foundation, to ensure compliance with complex private foundation excise tax rules, charitable solicitations act issues, and commercial co-ventures. Provided critical cross-functional tax analysis related to self-dealing, corporate governance, real estate excise tax, partnership taxation, and other issues related to the interaction between for- and non-profit entities.
- Served as tax counsel for US and non-US clients with respect to corporate transactions. Provided analysis of multiple agreement structures, including advising, drafting, and negotiations of all aspects of the federal tax structuring.

- Served as outside counsel to companies on tax matters related to commuter benefits, including shuttle service, transportation passes, parking benefits, and ridesharing arrangements. Served as point person on local ordinances affecting commuters.
- Analyzed Washington real estate excise tax consequences related to complex transfers of real property and controlling interest transfers of entities holding real property.
- Provided full-service golden parachute analysis for corporate transactions. Analyzed past, present, and future compensation to ensure compliance with complex rules under Internal Revenue Code Section 280G, and to avoid excise taxes on the company and high-level employees.