

Barry J. Hart

Senior Of Counsel

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OVERVIEW

Barry Hart is of counsel in the tax-exempt organizations and nonprofit institutions practice group. He has more than 40 years of experience advising US and foreign tax-exempt organizations–including charitable and educational nonprofits and business leagues–conducting worldwide programs and operations. He also counsels multinational corporations on international taxation issues, transfer pricing, cross-border operations, mergers and acquisitions, and joint ventures.

In addition, his practice involves defending clients in Internal Revenue Service (IRS) audits, litigation, and other tax controversies in the IRS Office of Appeals. This includes representing tax-exempt organizations and for-profit corporations in connection with private letter rulings from the IRS National Office.

His experience includes not only the private sector but also service in the United States government, having served in the US Department of Justice, Tax Division. He has assisted US and foreign tax-exempt organizations in developing nonprofit corporate governance best practices and US legal compliance programs, as well as US private foundations in grant making abroad and program-related investments. He has also represented US citizens in the IRS Offshore Voluntary Disclosure Program and foreign high-net-worth individuals in US pre-immigration tax planning.

He devotes a substantial part of his practice to representing pro bono nonprofit clients conducting charitable and educational activities both within and outside the United States, including humanitarian relief and rule-of-law programs.

PROFESSIONAL BACKGROUND

Barry is a contributing author to *Foreign Direct Investment* in the United States, published by the International Law Institute, and has lectured on international tax and tax-exempt organization topics at various seminars sponsored by the World Trade Institute, the International Law Institute, the Graduate Tax Program of Georgetown University Law School, and the National Health Lawyers Association. He is also a frequent lecturer on international tax and tax-exempt organization topics.

PROFESSIONAL / CIVIC ACTIVITIES

- Member, International Development Law Organization

EDUCATION

- LL.M., New York University School of Law, 1976
- J.D., The George Washington University Law School, 1973
- B.A., Dartmouth College, 1970

ADMISSIONS

- Bar of District of Columbia
- Supreme Court of the United States

THOUGHT LEADERSHIP *POWERED BY HUB*

- June 2025, Handbook for Directors of Nonprofit Corporations in the United States
- 20 December 2017, Just-Passed Tax Cuts and Jobs Act Will Significantly Impact Higher Education

NEWS & EVENTS

- 1 March 2023, K&L Gates Advises Microsoft on Continued Investment in ChatGPT Creator OpenAI
- 24 July 2019, K&L Gates Advises Microsoft on US$1 Billion Equity Investment in OpenAI
- 7 February 2017, K&L Gates Welcomes Washington, D.C., Of Counsel to Tax-Exempt Organizations Practice

AREAS OF FOCUS

- Tax
- Corporate Governance
- Nonprofit Organizations

INDUSTRIES

- Consumer Goods and Services
- Higher Education Institutions
- Life Sciences