



Andrea W. Templeton

Associate

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OVERVIEW

Andrea Templeton is an associate at the firm's Seattle office where she is a member of the tax, corporate and tax-exempt organizations practice groups.

Federal and State Tax

Andrea advises clients on U.S. federal income tax considerations related to mergers and acquisitions, as well as the organization, operation, and sale of start-up companies. Andrea's clients include private corporations, partnerships and limited liability companies across a variety of industries. She regularly counsels institutional investors regarding investments in private equity funds. Andrea also has particular experience advising large corporate employers on designing commuter benefit plans under Code Section 132(f). Along with her federal tax experience, Andrea works with clients on Washington State tax matters in connection with transactional matters and tax planning.

Tax-Exempt Organizations

Andrea has a robust practice for nonprofit organizations that includes advice regarding formation, dissolution, governance, governance disputes, fiduciary duties, conflict of interest issues, and contracting. She also provides counsel to tax-exempt organizations regarding formation, operation and maintenance of a charitable organization's tax-exempt status. In addition, Andrea provides advice to private foundations and public charities regarding avoiding and addressing self-dealing, unrelated business income issues, domestic and international grantmaking, private foundation compliance and relationships with taxable organizations.

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 tax matters arising in a variety of transactions, including mergers, acquisitions, and asset purchases. Andrea's years of experience include working on tax matters for large financial institutions such as Bank of America as well as privately-held companies and entrepreneurs.

PROFESSIONAL / CIVIC ACTIVITIES

- Washington State Bar Association, not-for-profit committee - Work on Model Act
- American Bar Association, Tax Section
- Wayfind, pro bono attorney volunteer

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

- 4 February 2021, K&L Gates COVID-19 Relief Tax Summary (*Alerts/Updates*)
- 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 (*Alerts/Updates*)
- 29 May 2020, COVID-19: Affiliation & Aggregation Considerations for the Paycheck Protection Program and the Employee Retention Credit (*Alerts/Updates*)
- 27 May 2020, COVID-19: Taking Stock of Tax Benefits Available in a Pandemic Economy (*Alerts/Updates*)
- 12 May 2020, COVID-19: Virtual Town Hall on PPP Eligibility and Risks for Nonprofit Organizations (*Webinar*)
- 6 May 2020, COVID-19: Tax Implications of Paycheck Protection Loan Forgiveness (*Alerts/Updates*)
- 4 April 2020, COVID-19: UPDATED Nonprofit FAQ for CARES Act Paycheck Protection Program (*Alerts/Updates*)
- 15 May 2019, Washington State Senate Bill 5998 Passed: REET Changes for 2020 and Beyond (*Alerts/Updates*)
- 14 February 2018, Tax Credits for Energy Facilities Extended in New Budget Bill (*BlogPost*)

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

- 24 July 2019, K&L Gates Advises Microsoft on US\$1 Billion Equity Investment in OpenAI (*Noteworthy Work*)

AREAS OF FOCUS

- Corporate Tax
- Mergers and Acquisitions
- Nonprofit Organizations