R. Bradley Fletcher

Member

Brad Fletcher's practice focuses primarily on representing nonprofit and tax-exempt organizations and on advising clients with respect to estate planning and trust law. His estate and trust planning practice involves preparing wills and trusts, probate, marital deduction trusts, life insurance trusts, minor's trusts, gift planning, marital property agreements, family limited partnerships and gift tax audits. Brad's representation of nonprofits and tax-exempt organizations involves creating such entities (trusts and nonprofit corporations as both private foundations and public charities), preparing applications for tax-exempt status (Forms 1023 and 1024), representing nonprofits and tax-exempt organizations before the IRS and state taxing authorities, and advising nonprofits and tax-exempt organizations on issues unique to such organizations. These include structuring joint ventures, IRS information returns (Form 990, Form 990-T, Form 990-PF), unrelated business income tax planning, inurement, private benefit, Intermediate Sanctions, private foundation excise taxes, and state tax exemption issues. His nonprofit/tax-exempt organizations practice includes the representation of tax-exempt healthcare provider entities and tax exempt health plans. He has worked with such organizations on issues particular to them such as health plan exemption issues, physician compensation structure, community benefit, gain sharing and physician/hospital joint ventures. He also represents individuals and for profit business entities in controversies with the IRS and state taxing authorities.

Presentations

- Co-Presenter. *Estate Planning Update*, Clark Hill Strasburger's Tax Symposium (November 2019)
- Co-Presenter. *Tax-Exempt Organizations and Cryptocurrencies*, Clark Hill Strasburger's Tax Symposium (November 2019)
- *Estate Planning Update,* Strasburger's Tax Symposium (November 2017)
- *Private Foundations in the 21st Century: Strategic Use of Program and Mission-Related Investments*, Strasburger's Tax Symposium (November 2016)
- *Estate Planning Update*, Strasburger's Tax Symposium (November 2016)
- *Federal Case Law Update,* Texas Society of CPAs Advanced Estate Planning Conference (August 2016)
- *Conversion to Nonprofit/Tax Exempt Status: Pros, Cons & Issues*, TexasBarCLE Webcast (May 2016)
- *Estate Planning for 2015 and Beyond,* Strasburger's Tax Symposium (September 2015)
- *Alternative Routes to Tax-Exempt Status*, Strasburger's Tax Symposium (September 2015)
- Co-presenter with Tricia Johnson of Ernst &æYoung, LLP. *How the IRS Assesses HMOs for 501(c)(4) Status Today (We Think!)*,American Health Lawyers Association - Tax Issues for Health Care Organizations (October 2014)
- *Estate Planning in an Era of Increasing Estate and Gift Tax Exemptions,* Strasburger's Tax Symposium (August 2014)
- *Tax-Exempt Organizations Update,* Strasburger's Tax Symposium (August 2014)
- *Obtaining Tax-Exempt Status*, The Arthritis Foundation & Frost Bank Financial Management Group (May 2008)
- *Maintaining Your Client's Tax Exempt Status*, The Arthritis Foundation & Frost Bank Financial Management Group (May 2007)
- *Maintaining Tax-Exempt Status*, Quorum Health Resources Learning Institute (April 2007)
- *A New Look at Physician Gain Sharing Arrangements Tax and Other Issues*, Annual Joint Symposium of Texas Association for Healthcare Financial Administrators and Healthcare Financial Management Association (September 2005)
- *Charity Care and Valuing Tax-Exempt Status*, Ernst & Young?s Health Sciences Industry Tax Conference (December 2004)

Publications

- *PATH Act Imposes New Filing Requirement on I.R.C. _501(c)(4) Organizations*, Strasburger Tax Strategies (December 2015)
- Co-author. *Political Activity and I.R.C. 501 _(c)(3) Organizations*, Strasburger Tax Strategies (November 2012)
- Co-author. *Estate of Confusion: Vanishing Estate Planning Options*, Strasburger Tax Strategies (April 2012)
- *Tax-Exempt Health Plans*, The Health Plan Alliance (April 2009)

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Education

LL.M., DePaul University College of Law, Chicago, Illinois, 1996, Health Law

J.D., Southern Methodist University, Dedman School of Law, Dallas, Texas, 1994

B.A., Southern Methodist University, Dallas, Texas, 1991

State Bar Licenses

Texas

Practices, Industries & Services

Healthcare
Tax & Estate Planning
Tax Exempt and Charitable Organizations

Areas of Emphasis

Estate Planning & Probate
General Tax Planning

Memberships

- Dallas Bar Association, IRS Tax Exempt/Governmental Entity Council, Dallas Parks Project, Board Member, Notre Dame School, Board Member, Prevent Blindness Texas, former Board Member, Leadership Dallas, 200+P437

Honors

- Named among The Best Lawyers in America - Trusts and Estates by Best Lawyers (2019-2021)
- Named among Best Lawyers in Dallas by D Magazine (2016-2017)