



Sat Nam S. Khalsa

Counsel

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Sat Nam S. Khalsa advises clients on a range of matters affecting nonprofits and tax-exempt organizations. Sat Nam brings to his practice a breadth of experience in federal and state tax matters. His primary focus is helping nonprofit clients navigate the complex legal and regulatory frameworks governing tax-exempt entities.

Exempt Organizations

Sat Nam has extensive experience with the diverse areas of federal and state laws governing tax-exempt entities, including the rules governing private foundations and public charities, the doctrines of private benefit and private inurement, unrelated business income tax, charitable fundraising, issues affecting churches and religious organizations, governance matters between parent organizations, subsidiaries, and affiliates, and board member responsibilities, among many others.

Sat Nam regularly advises his clients on topics ranging from entity structure and formation, to obtaining and maintaining tax-exempt status, to the ongoing corporate governance and compliance needs of the organization. He has worked with tax-exempt clients at all stages of their lifecycles, often working closely with founders and board members to help them advance the mission and vision of the organization. He has extensive experience providing direct support to nonprofit leaders as outside general counsel by helping to formulate and draft organizational documents and other policies, attending board meetings and providing real-time advice to the board, drafting corporate resolutions, and drafting and reviewing agreements between both related entities and third parties.

Sat Nam also places a high value on the mission-driven work of nonprofit organizations and is committed to providing solutions-oriented support that maximizes his clients' abilities to pursue their missions and serve their constituencies. He supports his clients' operational needs and goals by providing practical advice that prioritizes compliance while bearing in mind the unique challenges and opportunities facing tax-exempt organizations.

Tax Controversy + Advocacy

In addition to his experience providing advice and counsel to nonprofits, Sat Nam also has extensive experience representing for-profit and nonprofit clients in tax disputes before the IRS and state tax authorities. He has successfully advocated on behalf of clients in IRS income tax audits and has favorably resolved federal tax controversies for clients both through the IRS administrative appeals process and through litigation. He has obtained relief for clients facing significant state and federal tax penalties. His litigation experience includes obtaining a favorable result in the state court of appeals for a religious organization following the denial of a property tax exemption.

Sat Nam has also maintained a longstanding commitment to pro bono service. His pro bono activities include representing clients facing foreclosure in D.C. property tax sale proceedings, successfully appealing a client's denial of social security benefits, providing pro bono representation to Fairfax County, Virginia, clients involved in family law matters, and providing volunteer D.C. Superior Court resource center assistance to walk-in visitors needing support with family law and probate matters.

Services

- Tax + Exempt Organizations
- Plans for Tax-Exempt Organizations
- Tax
- Business Transactions

Industries

- Tax-Exempt Organizations
- Education

Education

- Georgetown University Law Center (Juris Doctor)
- University of British Columbia, Vancouver, BC, Canada (Bachelors)
 - M.A., English
 - B.A., English
- Warren Wilson College (Masters)
 - M.F.A., Creative Writing

Admissions

- Commonwealth of Virginia
- State of Maryland
- District of Columbia
- U.S. Court of Appeals, 5th Circuit
- U.S. Court of Appeals, District of Columbia Circuit
- U.S. District Court, Eastern District of Virginia
- U.S. District Court, District of Columbia
- U.S. District Court, District of Oregon (pro hac vice)
- U.S. Tax Court
- All state courts of Virginia, Maryland, and the District of Columbia

Leadership + Memberships

American Bar Association

Section of Taxation

Sikh Dharma of Virginia

Board of Directors, 2014-2023