

401 WEST A STREET SUITE 2600 SAN DIEGO, CA 92101-7910 PHONE: (619) 236-1551 FAX: (619) 696-1410 HIGGSLAW.COM



PRACTICE GROUPS

- ▶ Corporate & Securities
- ▶ Nonprofit Organizations
- ▶Tax Law

EDUCATION

- LL.M. Taxation, University of San Diego School of Law (2003)
- ▶J.D., University of San Diego School of Law (1997)
- ▶ B.S., California Polytechnic State University, San Luis Obispo (1994)

ADMITTED TO PRACTICE

▶ California

AFFILIATIONS

- ▶ State Bar of California
- ▶ American Bar Association
- San Diego County Bar Association
- California Lawyers Association, Taxation Section, Chair of the Tax Exempt Organizations Committee
- ▶ Lead San Diego (2004)
- ▶211 San Diego, Immediate Past Chair of the Board of Directors

JONATHAN A. GRISSOM

Mr. Grissom's primary practice areas are nonprofit organizations, business and corporate law and tax.

Mr. Grissom represents a wide variety of public charities, private foundations, and other nonprofit organizations, including scientific research organizations, social welfare organizations, professional societies, trade groups, educational institutions and related groups, religious organizations, business leagues, hospitals and related groups, social clubs, and organizations dedicated to animal welfare, environmental protection, human rights, arts and culture, and other philanthropic causes.

His experience includes advising and assisting clients concerning start up and entity selection, operations, entity formation, applications for federal and state tax exempt status, regulatory compliance, fiscal sponsorships arrangements, compliance with applicable public support tests, charitable solicitations, tax-exempt bond financings, endowment funds, property tax exemption, political activities, lobbying, unrelated business income, contracts, joint ventures, grant making, program related investments, mergers and dissolutions.

Mr. Grissom has represented clients before the Internal Revenue Service, California Franchise Tax Board, the California State Board of Equalization, and the California Attorney General's office.

Mr. Grissom was a co-author of *Advising California Nonprofit Corporations* (2nd Edition), Continuing Education of the Bar. The two-volume treatise addresses business and tax matters affecting nonprofit corporations.

Mr. Grissom is a former extern with the Honorable Rudi M. Brewster, U.S. District Court, Southern District of California. Mr. Grissom received his J.D. and his LL.M. in Taxation from the University of San Diego School of Law, where he served as a Lead Articles Editor on the San Diego Law Review Editorial Board (Volume 34). He received his B.S. in Business Administration (Finance Concentration) from California Polytechnic State University, San Luis Obispo. Mr. Grissom serves as Chairman of the Board of 211 San Diego and is the Chair of the Tax-Exempt Organizations Committee of the Taxation Section of the California Lawyers Association.



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- San Diego Business Journal "Leaders in Law" finalist (2021)