



Melissa S. Watkins | Member

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LICENSURE OH | PA | WV
EDUCATION J.D. West Virginia University

Melissa Watkins concentrates her practice in the areas of taxation, business and commercial planning, nonprofit tax issues, and other areas related to the establishment, governance, and operation of nonprofit organizations. Prior to practicing law, she spent nine years in higher education finance and accounting. She is also a licensed certified public accountant.

REPRESENTATIVE EXPERIENCE

Advises tax exempt organizations on the tax implications of their day-to-day activities and provides guidance on charitable fundraising, structuring charitable gifts, endowment administration, and corporate governance. She also counsels tax-exempt organizations on compliance and regulatory matters.

Represented a major tax-exempt client in a complex investigation by the FBI

Conducts business planning for a wide variety of tax-exempt and nonprofit organizations, including complex structures such as mergers and joint ventures between for-profit and nonprofit organizations

Represents taxpayers including individuals and nonprofit organizations before the Internal Revenue Service and the West Virginia State Tax Department

Prepares and administers nonqualified deferred compensation plans under Sections 409A and 457(f) for nonprofit organizations

WORK EXPERIENCE

2000 Steptoe & Johnson PLLC
1998-2000 Assistant Controller, West Virginia University
1996-1998 Manager of Budget and Accounting, West Virginia Network (WVNET)
1993-1996 Senior Accountant, West Virginia University

RECENT PUBLICATIONS / SPEAKING ENGAGEMENTS

Could Tax Reform Threaten Higher Education?
HHS Makes \$350 Million Available to Mental Health and Community Health Centers

Tax Court Disallows \$64.5 M Charitable Contribution Deduction
Tax Reform Could Change Taxable Income for Colleges and Universities
Tax Reform Could Increase Employer Relocation Costs
Financial Assistance Disclosures for Hospitals, 2016
"Lessons from the (Sweet) Briar Patch," Higher Education: Current Issues & Trends, 2016
"Don't Get Stuck Paying Taxes on Payment to Foreign Persons," 2014
"Highlights & Lowlights of the IRS's Findings in the Areas of Unrelated Business Income & Executive Compensation," 2013
"Non-profit and Governmental Organization's Under Fire," 2013
"Form 1099-MISC Reporting Tips," 2013
"Royalties, Gifts & Marcellus Shale: How to Handle a New Generation and Type of Charitable Giving"
West Virginia Grantmakers 2011
"New Form 990," Division of Social Work at West Virginia University Workshop, 2008, 2009
"Form 990," Wheeling Chapter of CPAs, 2008
"Governance of Non-profit Organizations," Division of Social Work at West Virginia University
Workshop, 2007
"Principles of Accounting/Financing Statements 101 for Nonprofits and Audits," Division of Social Work
at West Virginia University, 2006-2008
"Taxation of Settlements and Judgments," West Virginia Bar Association, 2006
"Today's Issues Concerning Nonprofits," West Virginia Public Accountants Association, 2005

MEMBERSHIPS AND AWARDS

PROFESSIONAL

The Best Lawyers in America®
Best Lawyers® Morgantown, West Virginia Lawyer of the Year 2013
Former Adjunct Lecturer, College of Business & Economics, West Virginia University
Young Lawyer of the Year, West Virginia State Bar 2009
West Virginia Society of CPAs

INDUSTRY/CIVIC

Member, Joint Public Policy Committee for Philanthropy West Virginia/The West Virginia Nonprofit
Association
Volunteer, Suncrest United Methodist Church
Leader, Special Needs Adult Sunday School Class, Suncrest United Methodist Church
Court Appointed Special Advocate (CASA) for abused and neglected children
Board of Directors, Bioscience Association of West Virginia