

## Lisa B. Petkun

Retired Partner

Philadelphia

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## OVERVIEW

Lisa is a fellow of The Pepper Center for Public Service. The Pepper Center draws on the talents of the firm's retired partners and senior attorneys to wrestle with tough problems facing our communities. Through the Center, these attorneys study, analyze, and work to resolve problems that affect the lives of people in our communities.

Lisa concentrates her practice on sophisticated tax planning on behalf of individuals, partnerships, and corporations. Her areas of concentration include choice of business entity, tax and compliance issues associated with nonprofit organizations; taxation of lawsuit payments and recoveries; estate, gift and personal planning; and independent contractor compliance.

Lisa counsels nonprofit organizations on a wide range of issues, including unrelated business taxable income, Forms 990 and 990-PF compliance, excess benefit transaction matters, formation of new exempt entities, and state charitable solicitation and registration laws. In the area of independent contractor and wage/hour compliance, Lisa designs programs for companies to enhance conformity with such laws at the federal and state levels. In addition, Lisa believed strongly in pro bono work and assisted with the formation of many new charitable organizations, while also counseling existing charitable organizations on a pro bono basis.

Lisa advises colleges and universities on executive compensation regarding compliance with the IRS rebuttable presumption rules to avoid an excess benefit transaction. She also assesses various potential "unrelated business taxable income" matters and counseled regarding joint ventures with taxable partners for colleges and universities. Additionally, she represented donors and institutions in crafting restricted gift agreements and in answering questions related to charitable giving.

She also co-authored "Michigan Limited Liability Company," which was published by Data Trace Legal Publishers, Inc. Lisa is a co-author of *BNA Tax Management Portfolio*, "Charitable Remainder Trusts and Pooled Income Funds" (First Edition).

## AWARDS

- *Best Lawyers in America®: Tax Law (2025)*

## EDUCATION AND CERTIFICATIONS

## **EDUCATION**

- Temple University Beasley School of Law, J.D., *cum laude*, 1975, editor, *Law Review*
- Case Western Reserve University, B.A., *magna cum laude*, 1972

## **BAR ADMISSIONS**

- Pennsylvania

## **COURT ADMISSIONS**

- U.S. Tax Court
- U.S. District Court, Eastern District of Pennsylvania

## **CLERKSHIPS**

- Hon. Raymond J. Broderick, U.S. District Court, Eastern District of Pennsylvania, 1975-1977