

# Lon E. Musslewhite

## Senior Counsel

Lon Musslewhite's practice encompasses a broad range of tax law issues with an emphasis on general income tax matters, charities and foundations, and trusts and estates.

Lon has worked extensively on income tax matters involving C corporations and S corporations, general and limited partnerships, limited liability companies ("LLCs") and nonqualified compensation issues. In the charities and foundations area, he has created private foundations, public charities and social welfare funds, helped them obtain tax-exempt status and worked with their managers to resolve difficult tax and administrative issues. His work in the trusts and estates area has regularly included handling disputes between trustees, personal representatives and beneficiaries, will contests, and probate and trust administration issues.

Aided by his prior experience as a CPA and IRS Revenue Agent, Lon has also been involved with tax controversy work and accounting issues, successfully handling IRS examinations, appeals, and ruling requests for individuals, for-profit entities and charitable organizations.

Lon is a member of the American Bar Association's Tax Section's Exempt Organizations Committee and its Estate and Gift Taxes Committee, the ABA's Real Property, Probate and Trust Law Committee, the National Capital Gift Planning Council and the District of Columbia Estate Planning Council. Lon is a past co-chair of the ABA Tax Section Estate and Gift Taxes Committee's Subcommittee on Employee Benefit Plans. From 1995 to 1998, he was chair of the Estate and Gift Taxes Committee's Task Force on Simplification, which proposed significant tax law simplification changes, many of which were enacted.

Lon has been recognized as one of "Washington's Top Lawyers" by *Washingtonian* magazine and selected by his peers for inclusion in *The Best Lawyers of America* in the areas of Tax Law and Litigation – Trusts & Estates (2006-2018).

## Representative Experience

Though all cases vary and none is predictive, Lon's experience includes:

- Creating U.S. charitable "friends" organizations in consultation with foreign charities and assisting them with donation, grantmaking and administrative issues
- Defending foreign foundation against IRS challenge to its foreign



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## Education

New York University School of Law,  
LL.M. in Taxation, 1986  
American University Washington  
College of Law, J.D., 1984: Note &  
Comment Editor, American  
University Law Review  
West Chester University, B.S., summa  
cum laude, 1975

## Practice Focus

Tax  
Tax Controversy  
Tax Planning  
Corporate Governance and  
Compliance  
Transactions and Business  
Counseling

## Recognitions

Recognized as one of *The Best  
Lawyers in America*®, 2006-2018

"Washington's Top Lawyers,"  
*Washingtonian* magazine, 2004, 2007,  
2017 and 2018

## Admissions

status under the Income Tax Treaty between the U.S. and its country of residence

- Defending foreign embassy against IRS challenge to workers' income tax status
- Defending family foundation in litigation against a related family foundation over issues of independence and control. Helping obtain IRS Private Letter Ruling on consequences of settlement, which included two state attorney general offices as necessary parties
- Restructuring foreign charitable trust from 501(c)(3) to 501(c)(4) status
- Advising trustees on issues related to proper fiduciary treatment of beneficiaries in family trusts
- Advising beneficiaries on issues related to their treatment by personal representatives of estates and trustees of family trusts

District of Columbia  
Maryland  
Virginia  
Pennsylvania  
United States Tax Court  
United States Court of Federal Claims

## **Government Service**

Internal Revenue Service, Revenue Agent, 1981-1984

## **Resources**

### Publications

- *A Federal Court Limits Treasury's Investigative Powers*, March/April 2010
- *How OFAC Shut Down a Charitable Organization*, September/October 2009
- *Treasury Simplifies Initial Ruling Procedures for Public Charities*, null