



## Sarah Duniway

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### MINNEAPOLIS

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### Assistant

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### PRACTICE AREAS

Political Organizations &  
Election Law

Nonprofit & Tax-Exempt  
Organizations

Health Law

Health Care Transactions

Health Care Regulatory &  
Compliance Counseling

Charitable Gift Planning

trainED

Bond Financing

Social Enterprises & Social  
Entrepreneurship

### INDUSTRIES

trainED

Health Care

Education

### COURT MEMBERSHIPS

When leaders at nonprofit organizations, foundations, college and universities, and health care providers face legal challenges or obstacles, they turn to Sarah Duniway for guidance. Sarah facilitates her clients' creative problem-solving skills and helps them arrive at the solutions that best serve their organizations' goals. Clients trust Sarah for her ability to provide straightforward counsel on a wide range of questions, offering high-level perspective rooted in a deep understanding of the complexities of the law. Above all, Sarah delights in helping her clients accomplish their missions.

Sarah regularly advises clients on tax-exemption, governance, campaign finance, and business operations issues. She draws on this extensive experience to speak frequently on key business issues for nonprofits such as joint ventures, mergers and affiliations, structuring collaborative relationships, UBTI, and benefit corporations, as well as on governance, election law, and campaign finance issues for nonprofits. Sarah also provides counsel on matters pertaining to health law, focusing on long term care and disability programs, regulatory compliance, academic medicine, affiliations, joint ventures, financing, and mergers and acquisitions.

### Experience

- Incorporates and obtains tax-exempt status for new organizations with unique charitable purposes
- Evaluates tax-exemption and regulatory implications of joint ventures
- Handles mergers, acquisitions, and collaborative relationships for nonprofit, higher education, and health care providers

- Minnesota
- North Dakota

## EDUCATION

University of Minnesota Law School, J.D., *magna cum laude*, 1996, *Law and Inequality: A Journal of Theory and Practice*, student articles editor; Order of Coif

Carleton College, B.A., 1991, Mathematics, concentrations in women's studies and German

- Establishes new social enterprises and nonprofits addressing critical community needs
- Assists private foundations on formation, program-related investments, grant making, compliance, and reporting matters
- Evaluates donor advised fund and supporting organization issues for community foundations
- Conducts compliance program evaluations and trainings and assists with compliance plan development
- Advises senior living and disability services providers on resident, financing, and licensing issues
- Counsels nonprofits on a variety of election law and political activity issues
- Structures organizational relationships among 501(c)(3)'s, 501(c)(4)'s, PACs, and SuperPACs

## Events

- Health Law Seminar  
September 13, 2023
- Grantmaking Best Practices and Emerging Trends  
March 13, 2023
- Health Law Seminar  
September 22, 2022
- Family Foundation Management  
May 24, 2022
- Election Year Issues  
March 8, 2022
- MCF Workshop: Governance 101 for Foundations and Grantmakers  
November 3, 2021
- Synapse Health Webinar Series: What All Providers Should Know About Changes to Assisted Living in MN  
May 12, 2021
- First Steps Towards Assisted Living Licensure  
April 7, 2021
- What You Need to Know About the CARES Act  
April 1, 2020
- Governing in a Time of Change  
February 13, 2020
- Who Gets the Cookies? Recent Developments in Nonprofit Management of Gifts for Your Mission

November 13, 2019

- The Three C's in Dealing with the IRS and Other Regulators—  
Compliance, Compliance, Compliance!  
July 26, 2018
- Getting Your Planned Gift Initiatives Off the Ground  
April 28, 2016

## Presentations

- Co-presenter, "Grantmaking Best Practices," Minnesota CLE 2023  
Nonprofit Law Conference, March 14, 2023
- Co-presenter, "Stump the Experts: Lathrop GPM Panel Fields Your  
Questions," Minnesota Gift Planning Association Annual  
Conference, November 2, 2022
- Co-presenter, "Family Foundation Management," Lathrop GPM  
Zoom Webinar, May 24, 2022
- Co-presenter, "Election Year Issues," 2022 Nonprofit Law  
Conference, Minnesota CLE, March 8, 2022
- Co-presenter, "Synapse Health Webinar Series: What All Providers  
Should Know About Changes to Assisted Living in MN," Lathrop  
GPM Webinar, May 12, 2021
- Co-presenter, "First Steps Towards Assisted Living Licensure,"  
LeadingAge Minnesota, April 7, 2021
- Presenter, "Election Year Issues for 501(c)(4) - 501(c)(3) -  
SuperPAC Organizations," Numerous client presentations, 2020
- Presenter, "Foundation Advocacy and Engaging in Public Policy,"  
private foundation client presentation, October, 2020
- Presenter, "Advancing Public Policy & Election Year Issues," all-  
staff training for community foundation client, October, 2020
- Presenter, "Conflicts of Interest and Self-Dealing," private  
foundation Board presentation, June 2020
- Co-presenter, "What You Need to Know About the CARES ACT,"  
Lathrop GPM Webinar, April 1, 2020
- Presenter, "Election Year Issues - The Do's and Don'ts for  
Nonprofits," Nonprofit Law Conference, Minnesota CLE, March 3,  
2020
- Presenter, "Governing in a Time of Change," Minnesota Council on  
Foundations, February 13, 2020
- Presenter, "Legal 101 for Foundations and Grantmakers,"  
Minnesota Council on Foundations, November 15, 2019

- Co-presenter, "Who Gets the Cookies? Recent Developments in Nonprofit Management of Gifts for Your Mission," Gray Plant Mooty Event & Webinar, November 13, 2019
- Presenter, "New Anti-Retaliation Law for NH's and HWS," LeadingAge Minnesota, August 15, 2019
- Co-presenter, "Exploring New Frontiers - Health Care Transactions," Gray Plant Mooty Health Law Seminar, July 25, 2019
- Co-presenter, "The Three C's in Dealing with the IRS and Other Regulators—Compliance, Compliance, Compliance!" Gray Plant Mooty Event & Webinar, July 26, 2018
- Presenter, "2017 Tax Act and Other Updates for Private Foundations," Minnesota Council on Foundations, March 16, 2018
- Presenter, "How Safe is My Gift? How Safe Should it Be?" Council on Foundations Annual Conference, April 24, 2017
- Presenter, "New Models for Philanthropic Organizations," Foundation Financial Officers Group, February 16, 2017
- Presenter, "Donor Advised Funds vs. Private Foundations: Advising Your Clients and Donors," Red River Valley Estate Planning Council, January 11, 2017
- Presenter, "New Models for Philanthropic Organizations," Foundation Financial Officers Group, November 11, 2016
- Co-presenter, "Getting Your Planned Gift Initiatives Off the Ground," Gray Plant Mooty Event & Webinar, April 28, 2016
- Presenter, "Philanthropy Outside the Tax-Exempt Model," Council on Foundations, April 11, 2016
- Presenter, "Boards: Fiduciary Requirements and Governance Best Practices," LeadingAge, February 10, 2016
- Presenter, "Compliance Lessons from Recent OIG Enforcement Activity," Gray Plant Mooty 19th Annual Health Law Conference, July 14, 2015
- Presenter, "What are Public Benefit Corporations," Minnesota Planned Giving Council, July 1, 2015
- Presenter, "Legal Hot Topics," LeadingAge 2015 Senior Living NOW, July 1, 2015
- Presenter, "What are Public Benefit Corporations," Wilder Foundation, April 1, 2015
- Presenter, "Building Blocks: Creating the Infrastructure for a Gift Planning Program," Fargo-Moorhead Area Foundation, April 1, 2015

## Client Alerts And Blog Posts

- Minnesota Lobbying and Campaign Finance Changes in Effect for 2024  
February 13, 2024
- Leveraging Institutional Capital Assets to Meet the Moment  
June 7, 2021
- IRS Releases Online 1024-A for 501(c)(4)s  
January 13, 2021
- Nonprofit Alert: CARES Act Provides Relief for Nonprofits  
March 30, 2020
- Nonprofit Alert: Federal Election Commission 2019-2020 Contribution Limits  
February 27, 2019
- Nonprofit Alert: Political Advertising on Social Media — New Requirements Emerge in Advance of the 2018 Elections  
September 7, 2018
- Nonprofit Alert: Legislature Clarifies Rules for Independent Expenditures in the 2018 Election  
June 21, 2018
- “Public Benefit Corporations: A New Option For Minnesota Companies That Do Good,” StarTribune  
February 8, 2015
- Nonprofit Alert: Disclaimer Requirements Apply to All Forms of Non-Media Communications Disseminated for the Purpose of Influencing an Election  
October 7, 2014
- “Minnesota Campaign Finance and Ballot Measure Guide,” Alliance for Justice  
January 1, 2014
- “2013 Legislature Adopts Important Amendments to Minnesota Campaign Finance Laws,” GPM Nonprofit Alert  
July 16, 2013
- Nonprofit Alert - February 2012  
February 8, 2012
- "Changes Ahead: A Road Map For Long-Term Care," Minnesota Physician  
October 1, 2011
- Nonprofit Alert - January 2010  
January 7, 2010

- "The Legal Stream: Staying Tax Exempt," Streams of Hope (published by Community Wealth Ventures)  
December 11, 2008
- "Political Activity On Campus," MCPA Pathways (newsletter of the MN College Personnel Assoc.)  
August 1, 2008
- Nonprofit Alert - Spring 2007  
June 1, 2007
- "Controlling Fraud, Waste, And Abuse," Minnesota Physician  
December 1, 2006
- "Specialty Hospital Moratorium: CMS Issues Guidance," Minnesota Physician  
September 1, 2004
- Neighborhood Associations: New Law Expands Membership, Notice Requirements  
May 1, 2002

## In The News

- "These Minnesota Businesses Bring Together Profit and Public Good," Minnesota Monthly  
October 7, 2019
- "Corporate Philanthropy: Beyond the Bottom Line," Twin Cities Business  
December 24, 2018
- "Breaking the Ice: Attorney Focuses on Firm's Management, Nonprofits," Minnesota Lawyer  
April 23, 2018
- "Diamonds times two for Gray Plant Mooty," Minnesota Lawyer  
June 23, 2016
- "Gray Plant Mooty reaches a milestone: 150 years," Star Tribune  
February 6, 2016
- "Gray Plant Mooty: 150 Years," Twin Cities Business Magazine  
January 2016
- "A New Kind of For-Profit Comes to MN," Twin Cities Business  
January 20, 2015
- "Minnesota businesses start year with new socially-minded registration option," Saint Paul Pioneer Press  
January 3, 2015
- "The L3C," Twin Cities Business annual Giving supplement  
April 2011

- "Good Question: How Can Nonprofits Make Profits?," WCCO-TV  
June 14, 2010

## News Releases

- Lathrop GPM Develops COVID-19 Client Response Team  
March 18, 2020
- Sarah Duniway Named to Top 100 and Top 500 Lists for Leadership  
December 6, 2018
- Gray Plant Mooty Announces Newly Elected Board Members  
April 1, 2017
- Gray Plant Mooty Announces Expanded Parental Leave Policies  
July 6, 2016
- Gray Plant Mooty Named as a Best Law Firm for Female Attorneys  
May 2, 2016
- Sarah Duniway Recognized in Minneapolis/St. Paul Business  
Journal's 2016 Women in Business  
April 15, 2016
- Gray Plant Mooty Celebrates 150th Anniversary With A Year Of  
Service; Minneapolis Mayor Declares "Gray Plant Mooty Day"  
January 5, 2016
- Gray Plant Mooty Announces Newly-elected Board Members  
April 1, 2015
- Sarah Duniway and Charlie Maier Assume Managing Partner Roles  
At Gray Plant Mooty  
April 1, 2015
- Gray Plant Mooty Names Sarah Duniway and Charlie Maier  
Managing Officers  
November 6, 2014
- Gray Plant Mooty Announces Newly-elected Board Members  
April 24, 2013

## Professional Affiliations

- American Health Lawyers Association
- Minnesota Women Lawyers
- American Bar Association, Health Law and Tax Law sections,  
Exempt Organizations Committee
- Minnesota State Bar Association, Business Law section, Nonprofit  
Organizations Committee

- Law clerk for Justice Sandra S. Gardebring, Minnesota Supreme Court, 1996-1997

## Community Involvement

- Minnesota Council on Foundations, Board of Directors, 2015-present; Government Relations and Public Policy Committee, co-chair, 2009-2018, member, 2019-present
- Minneapolis Parks Foundation, board member, January 2016-present
- Twin Cities Diversity in Practice, board member, 2015-2019
- Gray Plant Mooty Foundation, chair, 2008-2011, trustee, 2011-present
- Studio 206, board member

## Honors

- "Minnesota's Top Lawyers," *Minnesota Monthly*, 2022