



Wade S. Hauser

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MINNEAPOLIS

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PRACTICE AREAS

Nonprofit & Tax-Exempt
Organizations

Charitable Gift Planning

Health Law

Health Care Regulatory &
Compliance Counseling

Health Care Transactions

Political Organizations &
Election Law

INDUSTRIES

Health Care

COURT MEMBERSHIPS

- Iowa
- Minnesota

EDUCATION

University of Iowa College of
Law, J.D., with highest
distinction, 2014, Order of the
Coif; *Iowa Law Review*, articles
editor

When asked if he could convey one thing to clients, Wade said, "I take time to understand clients' objectives - I help them achieve their mission and goals as an extension of their team. The nonprofits I serve are making a difference in the world. I am honored to help them navigate their legal needs."

Wade Hauser works exclusively with nonprofit organizations—helping them navigate legal complexity and achieve success. Having worked for several nonprofits prior to his legal career, Wade brings a knowledge of their business and passion for their missions to his work.

Wade guides tax-exempt organizations through a wide range of legal issues, including joint ventures, mergers and acquisitions and financing. Wade also helps form, establish and refine the governance structures of standalone nonprofits and coalitions with diverse operations and missions including those that advance equity and racial justice, preserve the environment, support higher education, promote economic development in underserved areas, protect reproductive rights, and deliver health care. He works with a variety of nonprofit organizations including:

- Colleges and universities and university foundations
- Community foundations
- Health care organizations
- Long term care organizations
- Political advocacy organizations
- Industry membership associations



St. Olaf College, B.A., *magna cum laude*, 2009, Political Science, Environmental Studies, student body president

CLERKSHIP(s)

Hon. James E. Gritzner - U.S. District Court for the Southern District of Iowa

While nonprofit organizations deal with all the same legal issues as other businesses, they also face unique challenges and opportunities.

Wade supports these clients with:

- Mergers, asset transfers and major contracts
- Campaign finance, lobbying and election law
- Charitable gift planning including restricted and endowed gift acceptance and management
- Form 990 review and strategy
- Tax-exempt bond financing and other loans
- Formation advice (articles of incorporation, bylaws, Form 1023)
- Dissolution
- Board of Directors and committee structure and operations and conflict-of-interest management
- Grant making and private foundation compliance, including program-related investments and expenditure responsibility
- Tax-exemption compliance and unrelated business taxable income
- Property tax-exemption
- Scholarship program management
- Donor-advised funds
- Nonprofit cemetery association governance
- Ongoing legal counsel and strategy

WHEN ASKED ...

Why did you become a lawyer?

I have always enjoyed research and writing, and I wanted to understand how the law shapes institutions and institutional success. Having worked in nonprofits as an AmeriCorps volunteer and staff member, I wanted to help nonprofit organizations understand and manage legal risk so they can accomplish their important missions.

What do you do outside of work?

My wife and I spend our time outside of work chasing our two boys through our neighborhood in St. Paul, on bike trails and in state parks throughout the state.

REPRESENTATIVE EXPERIENCE

- Led a team of attorneys that assisted a large Minnesota nonprofit with negotiating the receipt of a complex gift of an operating business, real estate, artwork and intellectual property.
- Helped an advocacy organization optimize its corporate structure and maximize the funding available to it from various sources to successfully advocate for the adoption of legislation and the election of candidates who championed the organization's agenda.
- Helped guide a large senior housing provider through the complex sale of a large skilled nursing facility, which enabled the organization to pay down its debt and transition its operations to more home-based care options that seniors increasingly prefer.
- Secured federal income tax and state property tax exemption for dozens of clients with unique charitable purposes.

Events

- Health Law Seminar
September 13, 2023
- Kansas Donor Intent Protection Act
July 13, 2023
- Accepting and Managing Restricted Gifts in Challenging Times
April 21, 2022
- Playing Your Hand: Managing Restricted and Complex Gifts and Funds
March 31, 2022
- Election Year Issues
March 8, 2022
- Tax-Exemption 101
March 8, 2022
- Governance Best Practices for Minnesota Cemeteries and Cemetery Foundations
September 9, 2021
- First Steps Towards Assisted Living Licensure
April 7, 2021

Presentations

- Co-presenter, "All Tied Up and Nowhere to Go? Managing Restricted Gifts to Your Benefit," Minnesota Gift Planning Association Annual Conference, October 4, 2023

- Presenter, "Lightning Round: New Regulatory Updates - HIPAA Privacy Rule Updates: Abortion, Guns, and More!" Lathrop GPM Health Law Seminar, September 13, 2023
- Presenter, "Kansas Donor Intent Protection Act," Kansas Association of Community Foundations, July 13, 2023
- Presenter, "Legal Basics for Nonprofit Directors," United Way of Central MN, United University Board Training, November 29, 2022
- Co-presenter, "Stump the Experts: Lathrop GPM Panel Fields Your Questions," Minnesota Gift Planning Association Annual Conference, November 2, 2022
- Co-presenter, "Playing Your Hand: Managing Restricted and Complex Gifts and Funds," Minnesota Council on Nonprofits Finance and Sustainability Conference, March 31, 2022
- Co-presenter, "Election Year Issues," 2022 Nonprofit Law Conference, Minnesota CLE, March 8, 2022
- Co-presenter, "Tax-Exemption 101," 2022 Nonprofit Law Conference, Minnesota CLE, March 8, 2022
- Co-presenter, "Governance Best Practices for Minnesota Cemeteries and Cemetery Foundations," MN Association of Cemeteries Annual Conference, September 23, 2021
- Co-presenter, "First Steps Towards Assisted Living Licensure," LeadingAge Minnesota, April 7, 2021
- Presenter, "Tapping Restricted and Endowment Funds in a Down Economy," MN CLE, December 15, 2020
- Presenter, "What You Need to Know about The Charitable Solicitation Act," 2020 Nonprofit Law Conference, March 3, 2020
- Presenter, "Just a Bit of UBIT - What Nonprofits Need to Know about Unrelated Business Income Tax," 2020 Nonprofit Law Conference, March 3, 2020
- Co-presenter, "Navigating the New Tax Law Changes in the Nonprofit World," Gray Plant Mooty Event & Webinar, April 24, 2018
- Co-presenter, "Charitable Development Team Breakfast Briefing: Planned Giving 101," Gray Plant Mooty Event & Webinar, April 20, 2017

Publications

- Co-author, "MN Nonprofit Deskbook: Charitable Trusts," Minnesota CLE, January 12, 2024

- Contributing Author, "Substantiation Is Key When Gifting Crypto To Charity," *Law360 - Expert Analysis*, April 27, 2023
- Co-author, "Tax and Charitable Giving Update - 2021 (And Counting) Winter 2021," Minnesota Gift Planning Association, March 2021
- Co-author, "MN Nonprofit Deskbook: Minnesota Sales and Property Tax Exemptions," Minnesota CLE, October 5, 2020
- Co-author, "MN Nonprofit Deskbook: Overview; Joint Ventures; Tax-Exempt Parents and Taxable Subsidiaries," Minnesota CLE, October 5, 2020
- Co-author, "MN Nonprofit Deskbook: Mergers and Asset Combinations; Short Form Merger for LLC Subsidiaries; Conversions/"Domestications", Minnesota CLE, October 5, 2020

Client Alerts And Blog Posts

- Minnesota Lobbying and Campaign Finance Changes in Effect for 2024
February 13, 2024
- The Corporate Transparency Act and Tax-Exempt Organizations
December 19, 2023
- Valuable Lessons in Charitable Deductions
April 10, 2023
- A Question for Minnesota Hospitals: Is Your Clinic Space Properly Classified as Tax-Exempt?
March 31, 2022
- How Charities Can Provide Down-Payment Assistance to First-Time Homebuyers
August 3, 2021
- Spring 2021 Charitable Giving Update
April 6, 2021
- IRS Releases Online 1024-A for 501(c)(4)s
January 13, 2021
- Congress Provides Relief to "Shuttered" Theaters, Venues, Museums and Others
January 8, 2021
- IRS Proposes New Rules Regarding Group Exemptions
June 18, 2020
- Borrowing from the Future? Tapping Restricted and Endowment Funds in a Down Economy
April 30, 2020

- Nonprofit Alert: CARES Act Provides Relief for Nonprofits
March 30, 2020
- Nonprofit Alert: COVID-19 – Frequently Asked Questions about Nonprofits Providing Disaster Relief
March 24, 2020
- Nonprofit Alert: Congress Repeals “Nonprofit Parking Tax” and Simplifies Private Foundation Excise Tax on Investment Income
December 30, 2019
- Nonprofit Alert: Five Legal Updates for Tax-Exempt Organizations
October 10, 2019
- Nonprofit Alert: IRS Releases Guidance on Nonprofit Transportation Benefits and Parking Tax
January 15, 2019
- "Charitable Trusts," Minnesota Trust Administration Deskbook, 3d ed., Minnesota State Bar Association
August 1, 2018
- Nonprofit Alert: Legislature Clarifies Rules for Independent Expenditures in the 2018 Election
June 21, 2018
- Nonprofit Alert: IRS.gov unveils an improved Tax Exempt Organization Search that includes 990s
May 14, 2018
- Nonprofit Alert: The Effects of Recent Tax Reform on Nonprofits
March 8, 2018
- Health Law Alert: HIPAA Business Associates Take Note - Recent Enforcement Actions, HIPAA Audits Urge Compliance
September 29, 2016
- Nonprofit Alert: Some 501(c)(4)s Must Take Immediate Action to Avoid Financial Penalties
August 29, 2016
- Higher Education Alert: Supreme Court Upholds Affirmative Action in Higher Education
July 7, 2016
- Health Law Alert: CMS Tries to Reduce Stark Law Compliance Burden in 2016 Physician Fee Schedule Final Rule
November 24, 2015
- “Does Iowa’s Health Care External Review Process Replace Common-Law Rights?,” Iowa Law Review, Vol. 99
June 1, 2014

In The News

- Attorney At Law Magazine Features Lathrop GPM Attorneys Promoted to Partnership
January 8, 2024
- Bloomberg Law Features Wade Hauser's Promotion to Partner at Lathrop GPM
January 8, 2024
- GPM Pro Bono Team Wins Asylum for Wrongfully Detained Client
April 28, 2016
- Getting to Know Gray Plant Mooty's New Associates
September 28, 2015

News Releases

- Four Lathrop GPM Attorneys Promoted to Partnership
January 8, 2024
- 23 Lathrop GPM Attorneys in Minneapolis Recognized for 2022 Pro Bono Service
June 5, 2023
- Lathrop GPM Attorneys in Minnesota Recognized for Pro Bono Service
June 21, 2022
- Four Attorneys Promoted to Counsel
January 7, 2022
- Lathrop GPM Attorneys in Minnesota Recognized for Pro Bono Service
June 15, 2021
- Lathrop GPM Attorneys in Minnesota Recognized for Pro Bono Service
June 30, 2020
- Attorneys Recognized for Pro Bono Service
July 16, 2018
- 47 Gray Plant Mooty Attorneys Recognized as 2016 North Star Lawyers
May 18, 2017
- Gray Plant Mooty Hires 10 New Associates in August and September
September 11, 2015

Community Involvement

- Minnesota Gift Planning Association, Board of Directors

Honors

- Minnesota State Bar Association, "North Star Lawyers," 2016-2017, 2019-2023