

**PARTNER****EDWARD B. SPINELLA**

Edward B. Spinella is a member of the Firm's Executive Committee, the Business and Finance Department, the Chair of the Tax-Exempt Organizations Group and the Co-Chair of the Education Group. He is also a member of the Privately-Owned Business and Health Care Practice Groups.

Ed serves as general counsel to a diverse array of tax-exempt organizations including start-up public charities, social service providers, other healthcare organizations, private foundations, social clubs and trade associations. Recently, he has counseled clients in connection with cutting-edge projects such as the creation of integrated affiliated systems containing tax-exempt and for-profit organizations as well as the conversions of tax-exempt entities into for-profit entities and vice versa. Ed regularly advises his clients regarding mergers, including mergers of religious institutions such as synagogues and churches, affiliations, joint ventures and other collaborations. He has familiarized himself with the tax-exempt sector generally by speaking to executives, volunteer fiduciaries and advisors.

In addition to his tax-exempt organizations practice, Ed regularly provides general counsel services to various for-profit entities with an emphasis on closely-held businesses and entrepreneurial start-ups.

Ed is an active member of the Connecticut Bar Association (CBA) working group developing amendments to the Connecticut Model Entity Transactions Act regarding the inclusion of nonstock corporations. He was a member of the CBA's LLC Act subcommittee in connection with its overhaul of the LLC Act. He received his B.A. from the College of Holy Cross and his J.D. from the University of Connecticut Law School.

**Representative Matters:**

- Helping tax-exempt organizations navigate the various opportunities and risks presented by the COVID-19 pandemic including: (1) applying for Paycheck Protection Program assistance and procuring loan forgiveness, (2) steering through other aspects of the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"), (3) facilitating direct assistance to individuals impacted by COVID-19, (4) analyzing the use of endowment and other donor restricted assets to weather significant operational disruptions, (5) assisting directors and management with prudently utilizing remote meetings and other technological means to effectively govern and satisfy their respective related fiduciary duties, and (6) responsibly exploring new revenue generating activities including structuring joint ventures between tax-exempt organizations and/or for-profit organizations and/or spinning-off for-profit subsidiaries.
- Representation of Qualidigm in connection with a two-step collaboration with Maine Quality Counts beginning with a corporate affiliation and ending with a statutory merger.
- Representation of District Innovation and Venture Center, Inc. in connection with its contractual collaboration with Holberton School.
- Representation of Arc New London County in connection with its merger with Arc Quinebaug Valley.



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**BAR & COURT ADMISSIONS**

Connecticut

**PRACTICES & INDUSTRIES**

Tax-Exempt Organizations

Business and Finance

Health Care

Privately Owned Businesses

Education

**EDUCATION**

University of Connecticut Law  
School (J.D., with honors)

College of the Holy Cross  
(B.A., summa cum laude)

### **Representative Matters (continued):**

- Representation of three separate religious institutions in connection with statutory mergers.
- Representation of private foundations regarding formation, governance, ongoing IRS compliance, and IRS approval of various grantmaking policies including equivalency determinations relating to international activities.
- Representation of public charities regarding expenditure responsibility grant arrangements with for-profit socially conscious organizations.

### **Memberships**

- American Bar Association
- Connecticut Bar Association

### **Publications**

- Capturing Opportunities and Avoiding Risks as We Adapt to the COVID-19 Pandemic. TANGO Partner Perspective, April 2020
- "Social Enterprise" Enters the Nonprofit Mainstream: Tips from the Legal Field. TANGO Partner Perspective, October 2019
- Property Tax Exemption: What is it and Should it Survive? TANGO Partner Perspective, August 2017

### **Community Involvement**

- HARC, Inc., Board of Directors
- Connecticut Explored, Inc., Board of Directors
- Northwest Catholic High School, Former Member of Board of Directors

### **Speaking Engagements**

- Connecticut UPMIFA Rules and Accounting for Restricted Gifts, TANGO Webinar, August 2020
- Navigating the Legal Landscape of Advocacy and Election Activities for Tax-Exempt Entities, TANGO Workshop, March 2020
- Collaboration Spectrum for Nonprofit Organizations, Connecticut Society of CPA, January 2020
- The Independent School HR Forum on Internal Investigations – Best Practices and Practical Tips, June 2019
- The Connecticut Society of Certified Public Accountants Annual Not-for-Profit Organizations Conference on Charitable Property Tax-Exemption in Connecticut: What is It and Will it Survive? June 2019
- Compensating Directors: Navigating the Legal Landscape, 2018 TANGO Annual Conference, September 2018
- Nonprofit Real Estate Exemptions, CTCPA Not-For-Profit Organizations Conference, June 2018
- Ethics in Fundraising, Planned Giving Group of Connecticut, May 2018
- Collaboration Spectrum for Nonprofit Organizations, TANGO Workshop, April 2018
- Fundraising 101, Connecticut Small Independent School Business and Human Resource Forum, March 2018
- Advocacy and Lobbying: Navigating Connecticut's Legal Landscape, CT Council for Philanthropy, December 2017
- Nonprofits Moving Forward, 2017 TANGO Annual Conference, October 2017
- Connecticut Non-profit Mergers, Acquisitions and Affiliations, The Not-For-Profit Organizations Conference, June 2017
- Nonprofit Tax Exempt Organizations, Connecticut Association of Assessing Officer's Annual Assessors School, June 2017

### **Recognition**

- 2019 40 Under Forty Award, Hartford Business Journal

*With six offices throughout Connecticut, Massachusetts and New York, Murtha Cullina LLP offers a full range of legal services to meet the local, regional and national needs of our clients. Our practice encompasses litigation, regulatory and transactional representation of businesses, governmental units, non-profit organizations and individuals.*

