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## BECKY FARR

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Becky Farr is an attorney focusing on taxation, corporate and transactional matters that impact nonprofit organizations. Becky practices in Leaffer Law's Boulder and Denver offices, where she counsels her clients on matters that span the nonprofit life-cycle, including matters typically faced by startups and transitioning organizations. She also monitors developments in the nonprofit space, such as social enterprise, political activity sensitivities, new requirements around executive compensation and UBIT, and changes to donor-advised fund regulation to make sure clients stay informed on emerging topics.

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### Experience

Becky works regularly with clients in the following areas:

- Corporate governance
- Private foundation issues including self-dealing, jeopardy investments and expenditure responsibility
- Applications for tax-exempt status and related follow-up with the IRS
- Political activity, lobbying and advocacy
- Nonprofit restructuring, consolidation and merger
- Private benefit and inurement issues, including excess benefit transactions and intermediate sanctions
- Unrelated business income taxation
- Complex operational structures such as nonprofit/for-profit combinations and joint ventures
- UPMIFA requirements around investment and endowment spending
- Restricted gifts

Becky is the principal author of the Leaffer Law Group Nonprofit Law Blog and a contributing author to *A Guide for Colorado Nonprofit Organizations*.

She has taught nonprofit law fundamentals at the University of Colorado School of Law and the Colorado State University MBA program, and has presented at the Annual Institute Primer on Advising Nonprofit Organizations and the National Scholarship Providers Association annual conference. She regularly presents on timely topics such as social enterprise, program-related investments and donor-advised funds.

Becky was named one of *Law Week Colorado's* Up-and-Coming Lawyers in 2012. She serves on the Legal Committee for the Community Foundation Serving Boulder County, and regularly assists the organization with donor fund agreements and questions involving donor-advised funds.

A Colorado native residing in Boulder, Becky enjoys spending time outdoors hiking and taking in the scenery in the company of her son and her dog. She also enjoys sampling the many microbrews that Colorado has to offer.

### **Professional Leadership**

- Principal author, Leaffer Law Group Nonprofit Law Blog
- Contributing author, *A Guide for Colorado Nonprofit Organizations* (second edition 2018), published by CLE in Colorado
- Legal editor, *Principles & Practices for Nonprofit Excellence in Colorado*, published by the Colorado Nonprofit Association
- Legal editor, Colorado Secretary of State's five-module eLearning course for nonprofits
- National Scholarship Providers Association, Advisor

### **Community Service**

- Harvest of Hope, Board Member
- Legal Committee for the Community Foundation Serving Boulder County
- Humane Society of Boulder Valley, Community Access Committee, Former Member
- Friends of Levitt Pavilion Denver, Past Board Member

**Distinctions**

- Colorado Super Lawyers Rising Star (2014-2018)
- Law Week Colorado's Up-and-Coming Lawyers (2012)

**Education**

- New York University LL.M. (2008)
- University of Colorado School of Law J.D. (2007)
- University of Colorado at Boulder B.S. (1999)

**Bar Admissions**

- Colorado