



David L. Kyger

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David focuses his practice on nonprofit and tax-exempt organizations. He serves as counsel to numerous public charities and private foundations.

He has extensive experience in the formation of nonprofit entities, application for recognition of exemption, compliance with private foundation rules, preserving tax-exempt status and avoiding intermediate sanctions, compliance with public disclosure requirements, registration with solicitation licensure administrators, web-based solicitations of charitable contributions, and structuring of joint ventures involving exempt and non-exempt organizations.

David has provided assistance to a variety of tax-exempt entities, including:

- charter schools
- churches
- colleges
- community colleges
- homeowners associations
- hospitals
- medical research organizations
- parochial schools
- private schools
- social welfare organizations
- trade associations
- universities

Representative Matters

- Serves as outside counsel to nonprofit corporation formed to receive one-half of North Carolina's proceeds under Phase I of the Master Settlement Agreement
- Served as special counsel to North Carolina Department of Insurance in connection with Blue Cross Blue Shield of North Carolina proposal to convert to for-profit



- Represents tax-exempt hospitals and health care systems in tax matters, including changes in operations, unrelated business income tax issues, private inurement and private benefit issues, intermediate sanctions issues and requests for rulings

Before Fox Rothschild

David was a Partner and Leader of the Nonprofit Industry Group at Smith Moore Leatherwood LLP, which combined with Fox Rothschild in 2018.

Honors & Awards

- Named to the "Lawyer of the Year" list in North Carolina for Nonprofit/Charities Law by *Best Lawyers* (2015, 2017, 2019, 2021)
- Named to "The Best Lawyers in America" list for Nonprofit/Charities Law (2007-2021) and Tax Law (2010-2021) in North Carolina by *Best Lawyers*

Practice Areas

- Corporate
- Nonprofit Organizations
- Education
- Health Law
- Higher Education

Bar Admissions

- North Carolina
- Virginia
- West Virginia

Education

- University of Virginia (M.Ed., 1994)
- University of Virginia (J.D., 1979)
- Vanderbilt University (A.B., *summa cum laude*, 1976)

Memberships

- North Carolina Bar Association
 - Chair, Nonprofit Organizations Committee, Business Law Section (2005-2011)
 - Member, Nonprofit Organizations Committee, Business Law Section (2012-2018)
- North Carolina Bar Association Foundation
 - Endowment Committee (2013-2018)
- American Health Lawyers Association

Industries

- Government Regulation, Compliance and Incentives



Fox Rothschild LLP
ATTORNEYS AT LAW

- Municipalities, Counties & Special Purpose Entities
- Nonprofit
- Education
- Health Care