



Daniel Kurtz

Senior Counsel

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Daniel is among the leading nonprofit lawyers in the country. He has a diverse background as a corporate lawyer, civil prosecutor and leading governance authority and has earned a national reputation for servicing the full range of needs of his nonprofit clients.

Dan represents nonprofit clients in litigation matters, particularly those involving issues of governance and fiduciary responsibility. He has conducted numerous internal investigations and handled litigations brought by civil enforcement and regulatory authorities, playing a key role in many groundbreaking cases in this area.

Dan acts as general counsel to many of his clients and as principal outside counsel to others, advising on corporate and governance issues, endowment administration and investment, indemnification, and an array of exempt organization tax issues. He also regularly handles business combinations, including sales of assets, mergers, consolidations, and sophisticated reorganizations and restructurings.

Services

- Nonprofit Organizations
- Taxation & Wealth Planning

Before Fox Rothschild

Dan joined us from a mid-sized law firm that is headquartered in New York, where he co-chaired the Nonprofit Organizations Practice. A former New York State Assistant Attorney General-in-Charge of the New York Charities Bureau (Bureau Chief) for six years, Dan also was as a partner at other top law firms, including Skadden and Holland & Knight, among others.

Bar Admissions

- New York

Education

- University of Chicago Law School (J.D.)
- Brown University (A.B.)

Memberships

- New York Lawyers for the Public Interest, Founding Executive Director
- New York State Bar Association, Former Chair, Charitable Organizations Committee of the Trusts and Estates Section
- American Bar Association, Former Chair, Revised Model Nonprofit Corporation Act Subcommittee of the Business Law Section's Committee on Nonprofit Corporations
- Association of the Bar of the City of New York, Former Chair, Committee on Nonprofit Organizations
- National Association of State Charity Officials, Former President
- National Center on Philanthropy and the Law, New York University School of Law, Founding Member of the Board of Advisors
- Internal Revenue Service (IRS) Form 990 Advisory Committee, Member

Board of Directors

- The Spingold Foundation, President
- Howard Gilman Foundation, Secretary and Director
- The Altschul Foundation, Director

Honors & Awards

- Selected to the "Lawyer of the Year" list for Nonprofit/Charities Law by *Best Lawyers* (2022, 2026)
- Selected to the "Best Lawyers in America" list for Nonprofit/Charities Law by *Best Lawyers* (2010-2026)
- Selected to the "Super Lawyers" list for Nonprofit law (2007-2009, 2012-2025)
- Received the Monsignor John T. Fagan Service Award, Little Flower Children and Family Services of New York (2014)
- David Rockefeller Fellows Program (2010)
- Received the Assistant Commissioner's Award, Internal Revenue Service (1984)

Teaching

Adjunct Clinical Lecturer, Yale Law School (2007)

Publications

- Co-author, *Around the Block with the N-PRA: New York Corporation Law* (Matthew Bender & Co., 2018)
- Co-author, *New York Nonprofit Law and Practice: With Tax Analysis*, 3rd Edition (Matthew Bender & Co., 2014)
- Co-author, *Managing Conflicts of Interest*, 3rd Edition (Board Source 2013)
- Board Liability, Guide for Nonprofit Directors (Moyer Bell, 1988)
- Numerous published presentations in national CLE programs

Representative Matters

Major Representations

- Advised a major performing arts center in connection with the renaming of its principal concert venue.
- Representing a major research university in a naming dispute regarding an athletic venue.
- Successfully argued a Second Circuit appeal on behalf of a large national charity to obtain dismissal of the action on the basis of standing.
- Investigated executive of major nonprofit investment firm resulting in restructuring of executive compensation.
- Representing a major foreign student exchange program in connection with a U.S. State Department investigation of its operations.
- Successfully represented a leading child welfare agency, restoring substantially all of its government contracts for service as a result of a settlement of a lawsuit challenging such action.
- Conducted an internal investigation, clearing senior officers of an international women's membership organization of misconduct allegations raised by a former employee.
- Represented The Broad Institute in its creation as a separate organization spun off by its parents, Harvard University and the Massachusetts Institute of Technology.

- Represented Bard College in its acquisition of the Longy Music School in Boston and Fordham University in its acquisition of Marymount College.
- Advised Lassell College in its consideration of a merger with two other colleges.
- Successfully advised an international faith-based humanitarian agency in the dismissal of a litigation in Pakistan challenging its leadership and in spinning off its operations in Pakistan and Afghanistan.
- Led an extensive internal investigation of the governance of a major health care system, concluding with the adoption of numerous policy initiatives.
- Successfully represented a senior officer of a major Zionist organization in persuading a state attorney general to investigate the organization and replace its leadership, ultimately ousting the former CEO for financial improprieties.
- Obtained a private letter ruling for a major donor-advised fund to allow its financial institution sponsor to provide staffing entirely on a seconded basis.
- Successfully appealed from an adverse decision supporting the classification as independent contractors of local area representatives who supervise foreign exchange students for education exchange programs.
- Served as an expert witness in an arbitration concluding with a decision that a nonprofit health system could not sell a "membership" for \$300 million to a potential acquirer based on general principles of nonprofit law as presented in expert testimony.
- Served as an expert witness in U.S. and foreign courts with respect to a matter of U.S. charity law.
- Represented the Stevens Institute of Technology in connection with an Internal Revenue Service examination of numerous issues, including excessive compensation and benefits of its former president, concurrently with a separate but related state attorney general investigation, concluding successfully with minor adjustments.
- Successfully represented a major museum in an investigation by a state attorney general based on a whistleblower complaint by a former senior officer, resulting in no adverse action.
- Successfully represented and advised a multibillion-dollar 501(c)(3) organization providing investment management services to nonprofit institutional investors, pension plans, plan sponsors and family offices and trusts, on governance and tax matters.
- Advised a large global humanitarian relief organization on executive compensation and other governance matters.
- Opined on the sale by The New York Public Library of several of its iconic art works in connection with a review of such action by the State Attorney General resulting in no action taken.
- Represented a major cultural institution in its acquisition of the most important collection of 19th and early 20th century toy trains.
- Represented a major university in creating and conducting the process for termination of a long-term tenured professor on the grounds of plagiarism.

Endowment and Restricted Funds

- Advised a SUNY-affiliated foundation with respect to the proper classification of its endowment funds.
- Regularly advise a major national women's organization on the proper treatment of its numerous endowment funds and represented it in connection with a spin-off of a significant division, including the transfer of myriad endowment funds.
- Currently advising a major cultural institution on the proper expenditure and use of endowment funds.
- Representing numerous charities in *cy pres* proceedings seeking relief from endowment restrictions.
- Advised a major international humanitarian relief organization on maintaining and protecting its endowment.
- Advised the trustees of the CUNY system on compliance with the expenditure of endowment funds resulting from the adoption of the Nonprofit Revitalization Act.
- Advised a New York museum on the creation and administration of endowment and other funds.

Not-for-profit Investigations

- Represented CUNY-affiliated foundation and officers of CUNY colleges in connection with an investigation by the New York State Inspector General.
- Handled multiple internal investigations over several years on a range of issues for a major national women's organization.
- Represented a large public library system, conducting an investigation in connection with the termination of its Chief Executive Officer, as well as advising the library on its governance policies and procedures.
- Represented a 501(c)(3) educational nonprofit, conducting an internal investigation in connection with fraud and embezzlement by its former CEO and CFO.

- Representing a private grant-making foundation in connection with an investigation by the Charities Bureau of the New York State Attorney General's Office.
- Negotiated a favorable settlement with the New York State Attorney General, investigating three Long Island charities for fraud, allowing the client to continue to fundraise and work with other charitable organizations in the state.
- Conducted an internal investigation clearing senior officers of an international women's membership organization of misconduct allegations raised by a former employee.
- Successfully represented a major museum in an investigation by a state attorney general based on a whistleblower complaint by a former senior officer, resulting in no adverse action.