



**Melissa S. Watkins** | Member

**PHONE** (304) 598-8160  
**EMAIL** melissa.watkins@steptoe-johnson.com  
**LICENSURE** OH | PA | WV  
**EDUCATION** J.D. West Virginia University

Melissa Watkins concentrates her practice in the areas of taxation, business and commercial planning, nonprofit tax issues, and other areas related to the establishment, governance, and operation of nonprofit organizations. She is also a licensed certified public accountant.

### REPRESENTATIVE EXPERIENCE

Represented a major tax-exempt client in a complex investigation by the FBI

Advises tax exempt organizations on the tax implications of their day-to-day activities and provides guidance on charitable fundraising, structuring charitable gifts, and corporate governance. She also counsels tax-exempt organizations on compliance and regulatory matters.

Represented taxpayers including individuals and nonprofit organizations before the Internal Revenue Service and the West Virginia State Tax Department

Business planning for a wide variety of tax-exempt and nonprofit organizations, including complex structures such as mergers and joint ventures between for-profit and nonprofit organizations

Prepared and administered nonqualified deferred compensation plans, including Sections 409A and 457(f) issues, for nonprofit organizations

### WORK EXPERIENCE

2000 Steptoe & Johnson PLLC  
1998-2000 Assistant Controller, West Virginia University  
1996-1998 Manager Budget Accounting, West Virginia Network (WVNET)  
1993-1996 Senior Accountant, West Virginia University

### RECENT PUBLICATIONS / SPEAKING ENGAGEMENTS

Avoiding Problems: Best Practices for Non-profits and Governmental Organizations in Light of Recent Scandals  
Burden on Hospitals: Patient Financial Aid Eligibility  
Don't Get Stuck Paying Taxes on Payments to Foreign Persons  
Financial Assistance Disclosures for Hospitals  
Form 1099-MISC Reporting - Virtual Currency and Privacy Concerns  
Form 1099-MISC Reporting Tips  
IRS Audit Yields Red Flags for Tax-Exempt Organizations

Non-profit Boards: Lessons from the Disabled Veterans National Foundation

Tax Court Disallows \$64.5 M Charitable Contribution Deduction

Year-End Charitable Giving Opportunity

Financial Assistance Disclosures for Hospitals, 2016

"Lessons from the (Sweet) Briar Patch," Higher Education: Current Issues & Trends, 2016

"Don't Get Stuck Paying Taxes on Payment to Foreign Persons," 2014

"Highlights & Lowlights of the IRS's Findings in the Areas of Unrelated Business Income & Executive Compensation," 2013

"Non-profit and Governmental Organization's Under Fire," 2013

"Form 1099-MISC Reporting Tips," 2013

"Royalties, Gifts & Marcellus Shale: How to Handle a New Generation and Type of Charitable Giving"  
West Virginia Grantmakers 2011

"New Form 990," Division of Social Work at West Virginia University Workshop, 2008, 2009

"Form 990," Wheeling Chapter of CPAs, 2008

"Governance of Non-profit Organizations," Division of Social Work at West Virginia University  
Workshop, 2007

"Principles of Accounting/Financing Statements 101 for Nonprofits and Audits," Division of Social  
Work at West Virginia University, 2006-2008

"Taxation of Settlements and Judgments," West Virginia Bar Association, 2006

"Today's Issues Concerning Nonprofits," West Virginia Public Accountants Association, 2005

## **MEMBERSHIPS AND AWARDS**

### **PROFESSIONAL**

The Best Lawyers in America®

Best Lawyers® Morgantown, West Virginia Lawyer of the Year 2013

Former Adjunct Lecturer, College of Business & Economics, West Virginia University

Young Lawyer of the Year, West Virginia State Bar 2009

West Virginia Society of CPAs

Graduated magna cum laude, Fairmont State College

### **INDUSTRY/CIVIC**

Member, Joint Public Policy Committee for Philanthropy West Virginia/The West Virginia Nonprofit  
Association

Volunteer, Suncrest United Methodist Church

Leader, Special Needs Adult Sunday School Class, Suncrest United Methodist Church

Court Appointed Special Advocate (CASA) for abused and neglected children

Board of Directors, Bioscience Association of West Virginia