



## Heidi Neff

### Attorney

#### Contact:

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### Biography

Heidi is a Shareholder with the firm and represents health care and nonprofit entities. Her clients include hospital systems, social service organizations, private and corporate foundations, trade associations, educational institutions, and nonprofit health plans.

Heidi's work includes counseling her nonprofit clients regarding formation, corporate, governance and tax issues, regulatory compliance, mergers, joint ventures, collaborations, member issues, charitable solicitation, donor and endowment fund issues, executive compensation, and corporate restructuring and dissolution.

She also advises health care entities with respect to compliance matters including billing and collection regulations, community health needs assessments, patient issues and compliance with federal requirements for tax exemption.

Heidi advises her clients regarding changes in the use of an endowment or other donor restricted fund. She has prepared and filed complex "cy pres" petitions to allow her charitable clients to use an endowment fund or other restricted asset in a manner that was not contemplated by the donor or allowed by the original donor agreement.

Prior to beginning a career in private practice, Heidi was an Assistant Attorney General in the Minnesota Attorney General's Office where she regulated charities and private foundations.

Heidi is co-chair of the Minnesota State Bar Association's Nonprofit Committee and a member of the Executive Council of the Business Law Section of the Minnesota State Bar Association. Since 2005, Heidi has co-chaired the Minnesota CLE Nonprofit Conference. She is a regular speaker on tax issues for nonprofits, governance and charitable solicitation. Heidi serves on the Boards of Directors of Propel Nonprofits and her neighborhood association.

Heidi served as the Firm's fifth President from 2019-2022.

## Key Practice Experience

### Health Law

- Medicare and Medicaid provider/supplier enrollment, coverage, and reimbursement
- Corporate compliance programs and policies
- Attorney General investigations and responses

### Education

University of Minnesota Law School, J.D., Order of the Coif, *magna cum laude*, 1995

Concordia College, B.A., *summa cum laude*

### Bar Admissions

Minnesota Supreme Court

Wisconsin

U.S. District Court for the District of Minnesota

- Compliance with 501(r)
- Patient billing and collection matters
- Corporate governance
- Joint ventures and arrangements
- Vendor arrangements
- Risk management and policy development

### **Nonprofit Law**

- Nonprofit regulation and governance
- Application for tax exemption
- Executive compensation
- Charitable contributions
- Mergers, reorganizations, and dissolutions
- Joint ventures and strategic alliances
- Social enterprise
- Evaluation of antitrust issues
- Internal investigations
- Assistant Attorney General, Minnesota Attorney General's Office

### **Business Law**

- Counseling on existing ERISA 401(k), health and welfare plans
- Advising on compliance with fiduciary duty and other ERISA regulatory requirements
- Counseling on the legal risks arising out of ERISA plans

### **Key Industry Experience**

- Hospitals, Clinics, Home Care, Ambulance Services
- Nonprofit and Tax-Exempt Organizations
- Nonprofit Associations
- Private and Charter Schools, Colleges and Universities
- Private and Corporate Foundations

### **Representative Matters**

- Regular advisor to hospitals and health care systems
- Representation of multi-hospital system in compliance with federal and state laws and regulations
- Representation of nonprofits in corporate formation (articles, bylaws, and conflict of interest policies) and application for federal tax exemption
- Representation of social service nonprofits in merger
- Representation of nonprofits in executive compensation matters
- Representation of colleges in the transfer and release of restrictions of endowment funds
- Representation of nonprofits in IRS audit and resulting appeal
- Representation of nonprofits in forming joint ventures
- Representation of nonprofits in internal investigations and claims related to alleged breach of fiduciary duties
- Representation of nonprofits in internal (self-initiated) governance audits and reviews
- Representation of nonprofit association in forming corporate subsidiary to offer insurance products to members
- Representation of nonprofits in Attorney General investigation
- Representation of nonprofit associations in membership disputes
- Representation of nonprofits with respect to federal, state and city grants and contracts
- Representation of colleges and hospital foundation in releasing restrictions related to endowment funds
- Representation of Fortune 100 corporation in forming corporate foundation
- Representation of social service nonprofit in forming subsidiary to carry out social enterprise
- Representation of multi-hospital system in compliance with state and federal billing and collection regulations and requirements
- Representation of charter schools in merger

- Representation of nonprofits in sale or distribution of assets and dissolution
- Representation of tax exempt organizations in IRS audit and appeal of auditor determinations
- Representation of higher education institutions in the transfer of endowment funds related to a merger of the institutions

## Recognitions and Honors

- Recognized in *Minnesota Rising Stars* in the area of Nonprofit Law by Minnesota Law and Politics (2006, 2007, and 2009)
- Selected to *Super Lawyers*
  - *Minnesota Rising Stars* list (2006, 2007, 2009)
  - *Super Lawyers* list, (2023-24)

## Publications and Presentations

- Presenter, "Nonprofit Employment Seminar," Wilder Foundation, April 9, 2025
- "Fundraising 201," 2019 CliftonLarsonAllen Annual Nonprofit Conference, May 8, 2019
- "Tax Law Changes and the Impact on Nonprofits," 2018 Minnesota Council of Nonprofits Annual Conference, November 14, 2018
- "High Risks in Human Resources," 2018 CliftonLarsonAllen Annual Nonprofit and Health Care Conference, May 2, 2018
- "Hot Legal and Tax Topics for Nonprofits," Greater Minnesota Nonprofit Summit, Minnesota Council of Nonprofits, May 31, 2017
- "What is Tax & Legal Jeopardy?," 2017 Nonprofit Finance & Sustainability Conference, Minnesota Council of Nonprofits, April 13, 2017
- "2017 Update on Current Developments," Minnesota Continuing Legal Education 2017 Nonprofit Law Conference, March 14, 2017
- "Five Things Every Hospital Board Member Should Know About the Collection of Patient Debt," Minnesota Hospital Association Newsletter, December 1, 2016
- "Governance and Board's Role in Compliance - What is the Right Balance?," Nonprofit Financial Group of the Twin Cities, November 17, 2016
- "Exploring Careers in Business Law," Minnesota State Bar Association, April 20, 2016
- "Unrelated Business Income Tips and Traps - Our Year with an IRS Agent," 2016 Nonprofit Law Conference, Minnesota CLE, April 11, 2016 (co-chair, 2016 Nonprofit Law Conference)
- "Overview of Nonprofit Law," 2016 LINC (Leaders Impacting the Nonprofit Community) Series, Hennepin County Bar Association, February 25, 2016
- "UBIT Issues for Associations, Tax Hot Topics, Contracts and Employment Law," Midwest Society of Association Executives, February 17, 2016
- "The Essential Guide to UBIT," 2015 AICPA Governmental & Not-for-Profit Conference, New Orleans, October 19-21, 2015
- "Ethics Intact?," CliftonLarsonAllen 22nd Annual Nonprofit and Health Care Conference, May 4, 2015
- 2015 Nonprofit Law Conference, "The Essential Guide to Serving on a Nonprofit Board," Moderator, Minnesota CLE, March 16, 2015 (co-chair, 2015 Nonprofit Law Conference)
- MNCPA Society 2013 Not-for-Profit Conference - Tax Update: Hot Topics, Form 990 & Practical Insights, October 22, 2013
- Nonprofit Governance - What Every Compliance Officer Should Know, Health Care Compliance Association, Upper Midwest Regional Annual Conference, September 14, 2012
- Minnesota Nonprofit Desk Book, 1st Edition, Minnesota Continuing Legal Education, 2011 (co-editor with J. Patrick Plunkett) (Author of chapters on Attorney General Oversight of Nonprofits and Intermediate Sanctions)
- Minnesota CPA Society Not-for-Profit Conference, "Cost Allocations," "Multi-state Fundraising and Sales", October 25, 2011
- University of St. Thomas Symposium on Social Entrepreneurship, "Choices for Change - A Review of Legal Entity Choices for Social Entrepreneurs", October 13, 2011
- Minnesota Continuing Legal Education, Course Co-Chair, "Attorney General Oversight of Nonprofits" and "Executive Compensation and IRC Section 4958", October 4-5, 2011
- Minnesota-Hennepin County Bar Association, "Critical Issues for a Lawyer Serving on a Nonprofit Board", September 14, 2011

- Minnesota Council of Nonprofits Leadership Summit, “Self Regulation as the Bridge to Nonprofit Sustainability”, June 14, 2011
- 2011 Minnesota Chamber of Commerce Executives Annual Meeting, “Legal Issues and Board Governance”, February 2-4, 2011
- LarsonAllen, 17th Annual Nonprofit & Foundation Conference, “Donor Scandals, Tainted Gifts, and You”, “Anatomy of an Excess Benefit Transaction”, May 6, 2010
- University of St. Thomas: Board Development Series, “What Fundraisers Need to Know About Tax Laws”, April 23, 2008
- Minnesota Council of Nonprofits, Network Leadership Conference, “Board Governance and Succession Planning”, August 6, 2007
- Midwest Society of Association Executives, “Risk Management: Technology Liabilities”, April 19, 2007
- LarsonAllen, The New Transparency for Nonprofit Corporations, “Implications for Executive Compensation”, May 2006
- Midwest Society of Association Executives, “Commonly Asked Questions (and Answers) Regarding Tax and Legal Implications of Website Promotions and Sales Activities”, February 2005
- *The Quest for Cash: Exempt Organizations, Joint Ventures, Taxable Subsidiaries, and Unrelated Business*, 31 Wm. Mitchell L. Rev. 1 (2004) (co-author with J. Patrick Plunkett)

## **Professional Associations**

- Minnesota State Bar Association
  - Co-chair, Nonprofit Corporations Committee
  - Executive Council, Business Law Section

## **Community Engagement**

- Board of Directors, Gillette Children’s Hospital and Clinics
- Board of Directors, Nonprofits Assistance Fund and MAP for Nonprofits
  - Heidi Christianson was elected to a three-year term on the MAP for Nonprofits Board starting in March of 2016. Since 1979, MAP has worked to strengthen the Minnesota nonprofit community by connecting organizations to sound governance, strategy, and finance and accounting practices. MAP merged with Nonprofits Assistance Fund on January 1, 2017.
- Past chair, Board of Directors for Charities Review Council of Minnesota
- Past board member, Community Health Charities of Minnesota