

## Sharon C. Lincoln

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### Practice Areas

- Nonprofit Organizations
- Business & Corporate
- Mergers & Acquisitions
- Tax Law

### Contact

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617.426.5900

Sharon C. Lincoln advises nonprofit entities on the wide range of issues related to their tax-exempt status, including formation, funding, governance, executive compensation (including deferred compensation), regulatory compliance, restructuring, international grant making, lobbying, unrelated business income, tax opinions, and mergers & acquisitions.

In addition, she assists clients in matters directly involving the Internal Revenue Service, the Massachusetts Attorney General's Office, and the Massachusetts Department of Revenue, including audits, appeals, and ruling requests.

Sharon also assists clients with planning and structuring new social ventures. To that end, she keeps track of developments that affect social entrepreneurs, including guidance regarding benefit corporations and other "hybrid" entities.

Prior to joining Casner & Edwards, Sharon was the Chair of Foley Hoag LLP's Nonprofit/Social Venture Practice group in Boston.

### Admissions

- Massachusetts
- California
- Tax Court

### Education and Experience

JD, *cum laude*, Harvard Law School

BA, *summa cum laude*, Dartmouth College

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### Membership and Committees

- Member, The Fellows of the American Bar Foundation
- Member, Steering Committee, Tax Exempt Organizations Section, Boston Bar Association
- Member, Chapter 180 Working Group, Boston Bar Association
- Member, Tax Section State and Local Tax (SALT) Executive Committee, American Bar Association
- Chair, SALT subcommittee on Tax-Exempt Organizations, American Bar Association
- Chair, Governance and Forms Committee, Benefit Corporation Bar Association
- Board Member, TEGE Exempt Organizations Council
- Board Member, Farm Sanctuary
- Former Board Member, The Associates of the Boston Public Library
- Former Founding Board Member, New England Women in Energy and the Environment

### Honors and Awards

- The Best Lawyers in America – Nonprofit / Charities Law, 2019-2024
- Boston Magazine, "Top Lawyers" – Nonprofit Organizations, 2022-2023
- Massachusetts Lawyers Weekly, "Go To Taxation Lawyer," 2022
- Massachusetts Lawyers Weekly, "Top Women of Law," 2020