



→ Molly S. Unterseher

Special Counsel
30 Rockefeller Plaza
New York, NY 10112

T: +1.212.896.0680
F: +1.917.438.6211
munterseher@sheppardmullin.com

Molly Unterseher is special counsel in the Tax, Employee Benefits and Trusts and Estates Practice Group in the firm's New York office.

Areas of Practice

Molly focuses her practice on advising a variety of tax-exempt organizations, including private foundations, public charities, and donor-advised funds.

Molly has experience guiding clients through all aspects of establishing tax-exempt organizations, including applying for, and maintaining, tax-exempt status at the federal and state levels, as well as navigating governance and compliance matters in corporate restructures and affiliations. She has provided general counsel advice regarding corporate structure, grants, and charitable investments. She also assists clients with tax issues related to state property, sales, and use tax exemptions and unrelated business income matters.

She advises charitable organizations and their fundraisers on compliance matters related to state charitable solicitation laws, and counsels clients concerning grant-making policies and the regulations governing the receipt and use of charitable contributions.

Prior to joining Sheppard Mullin, Molly was a senior associate at a boutique law firm, where she represented tax-exempt organizations and a tax associate in PriceWaterhouseCoopers' National Tax Services Exempt Organizations Tax Services Group in Washington, DC, where she provided compliance and consulting services to public charities and private foundations.

Honors

Rising Star, *Super Lawyers*, 2017-2022

Recommended Lawyer - Tax: Not-for-profit, *Legal 500*, 2022

Memberships

American Bar Association – Member, Exempt Organizations Committee

Pennsylvania Bar Association – Member, Charitable Organizations Committee

Allegheny County Bar Association – Founding Member and Past Chair, Exempt Organizations Committee

American Health Lawyers Association – Member

Practices

Tax

Nonprofit and Tax-Exempt Entities

Corporate

Healthcare

Private Wealth Services

Industries

Healthcare

Nonprofit

Education

J.D., Georgetown University, 2011

B.A., Georgetown University, 2008

Admissions

New York

Pennsylvania