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#### Related Practice Areas

- Corporate Governance
- Government Ethics Compliance
- Higher Education Compliance
- Non-Profit and Tax-Exempt Organizations
- Political Law

## Patrick Sternal

### Of Counsel

Patrick Sternal is Of Counsel at Holtzman Vogel and provides legal and tax advice to tax-exempt and nonprofit organizations, including charities and social welfare organizations. He advises clients on formation, establishing exempt status, ongoing tax and governance matters, mergers, and dissolutions. He also drafts contracts, and other agreements, as well as advises clients on various transactions.

Prior to joining the firm, Patrick was an attorney for a boutique law firm providing nonprofit tax and governance advice. Additionally, for nearly ten years, he worked in the federal government as a Tax Law Specialist in the IRS Office of Tax Exempt and Government Entities, Rulings and Agreements, where he focused on exempt organization determinations and compliance, and as an Attorney Advisor at the IRS Office of Chief Counsel, Exempt Organizations, where he worked on drafting guidance and advising the IRS operating division.

#### Education

- Loyola Law School,, LL.M., *with high distinction*, Taxation
- Ave Maria School of Law, J.D.
- Thomas Aquinas College, B.A., Liberal Arts

#### Bar & Court Admissions

- California Bar
- District of Columbia Bar

#### Clerkship/Government Experience

- IRS Office of Chief Counsel, Tax Attorney
- Internal Revenue Service, Tax Exempt and Government Entities, Tax Law Specialist

#### News & Insights

- IRS Form 990 Is Changing; Here's Why Your Nonprofit Should Pay Attention
- Klimon and Sternal to Speak at Conservative Organizational Entrepreneur School
- Charitable Organizations in an Election Year: Frequently Asked Questions
- Nonprofits and For-Profit Partnerships: Pitfalls and Best Practices
- Back to Basics: Good Governance as Regulatory Prophylaxis
- In-Compliance: Holtzman Vogel's August 2025 Political Law Round-Up
- In-Compliance - Holtzman Vogel's July 2025 Political Law Update
- IRS Enters into Consent Decree Limiting Application of Johnson Amendment; New Position Allows Churches to Endorse Candidates in Certain Situations
- Holtzman Vogel Expands in Fla., DC with Trio of Attys

- National Law Firm Holtzman Vogel Adds William M. Klimon and Patrick Sternal, Deepens Expertise in Non-Profit and Tax-Exempt Organizations

### **Community Involvement**

- TEGE Exempt Organizations Council, Member
- Catholic Bar Association, Member

### **Publications**

- IRS Form 990 Is Changing; Here's Why Your Nonprofit Should Pay Attention
- Charitable Organizations in an Election Year: Frequently Asked Questions
- Back to Basics: Good Governance as Regulatory Prophylaxis
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