

About the Authors

Brian L. Anderson is an attorney with the Madison law firm of DeWitt Ross & Stevens S.C., where he practices in the areas of employee benefits, nonprofit organizations, taxation, general business law, and estate planning. He received his law degree from the University of Wisconsin in 1980 and an LL.M. (taxation) degree from New York University in 1982. Mr. Anderson is a CPA and formerly worked in the tax department of a Big Six accounting firm. He is a past chair of the Business Law Section of the State Bar of Wisconsin.

Daniel J. Eastman practices with Frenn Law Offices, Milwaukee, where he concentrates on business, corporate, nonprofit, and regulatory issues. He holds a B.B.A. and M.A. from the University of Wisconsin–Milwaukee and received his J.D. from the University of New Hampshire School of Law in 1987. He is a past chair of the Business Law Section of the State Bar of Wisconsin and has served as Wisconsin’s Commissioner of Securities and as a member of the Public Service Commission of Wisconsin. He is admitted to practice law in Wisconsin and Massachusetts.

Thomas L. Frenn is a sole practitioner in Milwaukee. Mr. Frenn’s practice concentrates on small business law, real estate, business organizations, nonprofit organizations, eminent-domain business litigation, estate planning, probate, and elder law. He received his law degree from Marquette University in 1976. Mr. Frenn is a past member of the State of Bar of Wisconsin Board of Governors. He is also a past chairperson of the State Bar’s Business Law Section and has held a plethora of other leadership roles in that section. Mr. Frenn has spoken at various State Bar seminars and conventions as well as at seminars for nonlawyers and has authored several articles for the *Wisconsin Lawyer* and various nonlegal publications. In addition, Mr. Frenn served on the boards of several nonprofit organizations, such as the Milwaukee Public Museum, Kid’s Matters, and Ranch Community Services.

Jessica Y. Harrison is an attorney with Scholz Nonprofit Law, Madison, which she joined in 2010. She focuses her practice on serving nonprofits, from initial planning through dissolution. Before joining the firm, Ms. Harrison clerked for Judge Barbara Crabb of the Western

District of Wisconsin and worked for the East Asian Legal Studies Center at the University of Wisconsin Law School. She received an undergraduate degree from Duke University, a master's degree in French literature from the University of Wisconsin–Madison, and a law degree from the University of Wisconsin Law School.

Sarah Kissel is an attorney with the Madison law firm of Scholz Nonprofit Law, where she focuses on employment law. She joined Scholz Nonprofit Law in 2017. Her legal experience before joining the firm included clerking for a circuit court judge in Dayton, Ohio, and serving as an employee liaison with Wisconsin Education Association Council. She received her B.A. from the University of Wisconsin–Madison in 1994 and her J.D. from the University of Dayton School of Law in 1998.

Jason J. Kohout is a partner at Foley & Lardner LLP, specializing in tax-exempt organizations, estate planning, and closely held businesses. Mr. Kohout graduated magna cum laude from Harvard College and received his J.D. from Harvard Law School. Mr. Kohout received the Greater Milwaukee Foundation's 2015 Herbert J. Mueller Society Award for Outstanding Professional Adviser of the Year for his work on a \$100 million gift to the new Milwaukee arena. Mr. Kohout is a frequent lecturer on exempt organization and charitable giving topics. He serves as a director of the Wisconsin Philanthropy Network, an organization formed to help charitable grantmaking.

Adrienne J. Olson is a partner at Quarles & Brady LLP in the Government Affairs Compliance group. Ms. Olson, also known as Adie, has a national political law compliance practice, representing major corporations and organizations engaged in the political process. She focuses on assisting these entities with lobbying, campaign finance, ethics, and pay-to-play compliance matters at the federal, state, and local levels. She works with her team to provide assessments, develop policies and procedures, and implement and manage political compliance programs across the United States.

Paul J. Polaski is a member of Republic Associates of Wisconsin, Inc., Elm Grove, Wisconsin, a multi-line independent insurance agency. His principal concentration is in the area of business-commercial insurance and risk management. Mr. Polaski was formerly a member-partner of the Milwaukee law firm of Frenn, Jakus, Polaski, Schneider & Eichfeld. He obtained his B.S. in business administration from

Marquette University College of Business Administration in 1973 and his J.D. from Marquette University Law School in 1976. Mr. Polaski served for several years on the board of the National Kidney Foundation of Wisconsin, Inc., as legacy chairperson. He is the author of *A Liability Insurer's Duty to Defend: When Does it Arise?*, published in the *Federation of Insurance Council Quarterly* (Winter 1977). He served for six years on the board of directors of the Professional Insurance Agents of Wisconsin, Inc., where he was elected to the offices of secretary, treasurer, vice president, and president. He is a member of the Independent Insurance Agents of Wisconsin/America, the State Bar of Wisconsin, and the Professional Insurance Agents of Wisconsin, Inc.

Melissa Auchard Scholz is the founder of Scholz Nonprofit Law, which she started in 2007 to provide practical legal and strategic advice to nonprofits. She and her colleagues serve nonprofits of all sizes and types, ranging from small community-based social service organizations to large national associations. Before starting the firm, Ms. Scholz worked in the corporate, tax, healthcare, and political law practices at a large Wisconsin-based law firm. She received her B.A. from Stanford University in 1985 and her J.D., cum laude, Order of the Coif, from the University of Wisconsin Law School in 1995.

Sandy Swartzberg practices with Treblaw LLC, Milwaukee. Mr. Swartzberg received his B.S. from the University of Wisconsin–Whitewater and his J.D. from the University of Wisconsin Law School. A former court commissioner for Milwaukee County, Mr. Swartzberg is a barrister in the American Inns of Court Leander Foley chapter and a member of the State Bar of Wisconsin Business Law and Taxation Law Sections, among others. Mr. Swartzberg serves as general counsel for a national trade association and as a director for four for-profit businesses and three nonprofit businesses. Mr. Swartzberg is often sought as a speaker and lecturer on business and family law topics.

Daniel S. Welytok is a shareholder in the Milwaukee office of von Briesen & Roper, s.c., where his practice includes exempt organizations and employee plans, nonprofit organization and planning, 501(c) organization operational issues, lobbying and compensation practices, income reporting and recognition issues, cooperative and membership associations, federal and state tax issues, and tax controversies. He has served in numerous leadership roles in various professional associations, including the American Bar Association's Advisory Committee, articles editor for *The Tax Lawyer* and chair of the ABA Tax Law Committee,

Young Lawyers Division. He is also a past member of the State Bar of Wisconsin Taxation Law Section board and past chair of the TE/GE Council for the Great Lakes Area liaison with the Internal Revenue Service. He frequently gives presentations at local and national seminars and is an editorial board member and regular contributor to the industry publication, *The Cooperative Accountant*. He has authored and edited various tax- and law-related books, including *Nonprofit Law & Governance for Dummies* and *Sarbanes-Oxley for Dummies*.

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