

## About the Authors

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**Brian L. Anderson** is an attorney with the Madison firm DeWitt LLP, 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 Law School in 1980 and an LL.M. (taxation) 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 and a past member of the Board of Governors of the State Bar of Wisconsin.

**Daniel D. Barker** is the managing principal of Jackson Lewis, P.C.'s Madison, Wisconsin office. Daniel has practiced management-side labor relations since 1996.

**Jane D. Clark** is the founder, CEO, and managing partner of Lake Effect HR & Law, a firm devoted exclusively to representing and advising employers on all facets of human resources and employment law. She has nearly 25 years' human resources, employment law, payroll, and benefits experience as a law firm attorney, director of human resources at a multi-site Wisconsin company, and chief operating officer at a statewide comprehensive human resources company. She has advised on employment law matters and human resources, payroll, and benefits administration on behalf of for-profit and nonprofit clients throughout Wisconsin and the U.S. Jane is a frequent speaker on a variety of human resources and employment law topics, including workplace culture, employee engagement, hybrid work environments, anti-harassment, wage and hour, independent contractor compliance, employee coaching and performance management, and much more. During her career, Jane has advised clients on wide-ranging employment matters, from COBRA, Americans with Disabilities Act, Affordable Care Act, and Family and Medical Leave Act guidance to harassment and discrimination claims, from reductions in force to wage and hour compliance. In her work, she has partnered with established and start-up companies and nonprofit organizations in various industries to provide employment law services and stand-alone human resources services, as well as integrated human resources and benefits administration services. Jane is an active

community volunteer and, with her husband, loves traveling to visit their three sons and watch their sporting events.

**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 Law School in 1976. Mr. Frenn is a past member of the State of Bar of Wisconsin's 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 *Wisconsin Lawyer* and various nonlegal publications. In addition, Mr. Frenn served on the boards of several nonprofit organizations, such as the Milwaukee Public Museum, Kids Matter, and Ranch Community Services. Mr. Frenn was recently elected as treasurer and legal counsel of the Charles Allis Art Museum.

**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 U.S. District Court for 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.

**Emmaline S. Jurgena** is an associate with Foley & Lardner LLP and a member of the firm's Estate Planning Practice. She works with high-net-worth individuals and families in estate and tax planning and specializes in tax-exempt and charitable issues. She received an undergraduate degree from Marquette University in 2016 and a law degree from the University of Chicago Law School in 2019.

**Jason J. Kohout** is a partner at Foley & Lardner LLP. Mr. Kohout works with some of Wisconsin's largest foundations and operating nonprofits on tax-exemption and corporate governance issues. He also assists organizations and individuals on tax-efficient charitable giving. He is the chair of the Family Offices Team, which works with high-net-worth individuals and their families to negotiate family business succession, tax planning, philanthropy, and a host of other issues. Mr. Kohout is a frequent

presenter on exempt organizations and charitable giving topics. He is a director of the Wisconsin Philanthropy Network, an organization of grant-making entities. He resides in Delafield with his wife and son.

**Adie J. Olson**, a partner at Steptoe LLP, co-chairs the Government Affairs & Public Policy Group. Ms. Olson 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. Ms. Olson and her practice group are nationally ranked by Chambers.

**Paul J. Polaski** is a member of Republic Associates of Wisconsin, Inc., Elm Grove, a multi-line independent insurance agency. His principal concentration is in business-commercial insurance and risk management. Mr. Polaski was formerly a member-partner of the Milwaukee law firm 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 *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 and the State Bar of Wisconsin.

**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** has a private practice in 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's Business Law and Taxation Law Sections, among others. Mr. Swartzberg has served as general counsel for a national trade association and as a director for four for-profit businesses and three nonprofit businesses. Mr. Swartzberg has often spoken on business and family law topics.

**Daniel S. Welytok** is a shareholder and chair of the Tax Section at von Briesen & Roper, s.c., practicing in the areas of 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 is a member of the Internal Revenue Service Advisory Committee and has served on the American Bar Association's Advisory Committee, as 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's Taxation Law Section board and past chair of the TE/GE Council for the Great Lakes Area liaison with the IRS. He is an editorial board member and regular contributor to the industry publication, *The Cooperative Accountant*, and has authored and edited various tax- and law-related books, including *Nonprofit Law & Governance for Dummies* and *Sarbanes-Oxley for Dummies*.

#### FORMER AUTHORS

Evelyn Brody	Sarah Kissel
Steven A. Burk	John V. McCoy
Charles W. Cousland	Jeffrey D. Peelen
Thomas R. Crone	James E. Polewski
Daniel J. Eastman	Blaine Renfert
Scott E. Fiducci	Anne E. Ross
Lorna J. Granger	Paul W. Seidenstricker
Shawn D. Guse	Mark E. Smith
James M.D.R. Hawkins	Mark E. Sostarich
Linda S. Isnard	Lisa E. Waisbren
James A. Jaeger	Jascha B. Walter
Mark T. Johnson	Mark P. Yentz
	Lynette M. Zigman