



Dahlia B. Doumar

Firm Leadership

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Dahlia Doumar, Patterson Belknap's Co-Chair and Managing Partner, concentrates her practice in tax law. Her practice is broad and sophisticated including both domestic and foreign for-profit companies, exempt organizations and high net worth individuals.

Ms. Doumar works extensively in the exempt organizations area counseling clients on unrelated business income tax issues, investment structuring, rules governing the maintenance of donor advised funds, reporting regarding foreign investments and grants, self dealing, intermediate sanctions and excise tax issues generally.

In the corporate area, Ms. Doumar has advised clients on numerous matters, including corporate reorganizations and recapitalizations, restructuring of distressed companies, business acquisitions and dispositions, partnership and limited liability company investments.

Ms. Doumar also works with members of the employee benefit and executive compensation group on tax aspects of employee benefits. Further, Ms. Doumar has represented clients, both for-profit and not-for-profit, before the Internal Revenue Service, New York State and New York City involving audits and private letter ruling requests.

In addition, working with lawyers in the trusts and estates group, Ms. Doumar has advised on the domestication of foreign trusts.

Admissions

- New York
- Massachusetts

Publications

- Co-Author, "Tax Planning for Foreign Couples Buying U.S. Homes: Ownership Through Foreign and Domestic Trusts," Bloomberg BNA's *Daily Tax Report* (November 2016)
- Co-Author, "Tax Planning for Foreign Couples Buying U.S. Homes: Ownership Through Foreign Corporations and Partnerships," Bloomberg BNA's *Daily Tax Report* (November 2016)
- Co-Author, "Tax Planning for Foreign Couples Buying U.S. Homes: Direct Ownership," Bloomberg BNA's *Daily Tax Report* (November 2016)

- Co-Author, "Beware the life insurance tax trap," *Private Asset Management* (May 2016)
- Co-Author, "Looking Before You Leap," *Private Wealth Magazine* (March 2016)
- Co-Author, "Entering the U.S. Without Entering Its Tax System: Holding Company Structures for U.S. Operations," Bloomberg BNA's *Daily Tax Report* (October 2015)
- Co-Author, "Scholarships, Grants, and Foreign Students - Tax Compliance Tips for U.S. Institutions," *Taxation of Exempts* (July/August 2014)
- "Exemption From PFIC Regime for Indirect Ownership Expanded," *Journal of Accountancy* (August 2014)
- "What Donors Need to Know About Appreciated Property," *Private Asset Management* (June 2014)

Presentations

- "MASTER CLASS: Intermediaries: Options, Pros and Cons," UT Law Nonprofit Organizations Institute (January 22, 2026)
- "Nonprofit Reporting and Basics," PLI Nonprofit Organizations 2025 (September 16, 2025)
- "Revenue Generating Activities: Investing as a Charitable Activity, Collaborations and Joint Ventures," UT Law Nonprofit Organizations Institute (February 9, 2024)
- "Revenue Generating Activities: Financing Structures and Mechanisms, Tax Credits, and More," UT Law Nonprofit Organizations Institute (February 9, 2024)
- "Nonprofit Reporting Basics and Development," PLI Nonprofit Organizations 2023 (September 20, 2023)
- "Compensation in the Context of Section 4958 and 4960," UT Law Nonprofit Organizations Institute (January 20, 2023)
- "Investing in the US: Tax Considerations for French Investors," (September 2016)

Education

- New York University School of Law (LL.M., 1994)
- Boston University School of Law (J.D., *magna cum laude*, 1993)
- Boston University (B.A., *magna cum laude*, 1990)