



## **Kendall A. Schnurpel**

Of Counsel

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Kendall Schnurpel brings over twenty years of experience providing legal and tax advice to individuals, corporations and pass-through entities across the country. He concentrates his practice on assisting the firm's business and healthcare clients with tax law interpretation and planning at the federal, state and local levels. Mr. Schnurpel also has experience with the federal tax aspects of tax-exempt finance and tax-credits, including qualified 501(c)(3) bonds for health care, educational and cultural institutions, governmental bonds, private activity bonds, New Markets Tax Credits and Low Income Housing Tax Credits.

In addition to holding his law degree, Mr. Schnurpel is a Certified Public Accountant. Prior to joining Krieg DeVault, he worked in the Indianapolis and New York offices of two "Big Four" accounting firms.

### **Education**

- J.D., Indiana University Robert H. McKinney School of Law, Indianapolis, Indiana, 2000
- B.S. in Accounting, Indiana State University, Terre Haute, Indiana, 1994

### **Bar & Court Admissions**

- Indiana, 2000

### **Certifications**

- Certified Public Accountant

### **Practices**

- Nonprofit and Exempt Organizations
- Business Services
- Tax
- Public and Municipal Finance
- Manufacturing

### **Industries**

- Health Care
- Education and School Law

- Financial Services
- Real Estate
- Government

## Representative Experience

- Provided general corporate, contract and tax services for business and individual clients
- Represented clients on matters of individual tax and estate planning
- Participated on due diligence teams responsible for reviewing tax issues in connection with various mergers and acquisitions
- Drafted and negotiated various business contracts, employment agreements and organizational documents for for-profit and non-profit entities
- Counseled clients with respect to obtaining and maintaining tax-exempt status, unrelated trade or business income tax issues and the private business use of tax-exempt bond proceeds
- Served as Bond Counsel, Underwriter's Counsel, Issuer's Counsel and Borrower's Counsel in various tax-exempt bond financings
- Counseled tax-exempt healthcare clients regarding tax aspects of The Affordable Care Act
- Represented clients before the IRS and state Departments of Revenue in various tax controversy matters
- Participated in mediation, arbitration and trial resolutions of various client disputes

## Publications

- Co-Author, "IRS Reopens and Overhauls Group Exemption Program," March 26, 2026
- Co-Author, "IRS Disregards 'Charitable LLC' Arrangement and Denies Charitable Deduction," March 24, 2026
- Co-Author, "March 19 CBP Hearing Shows Progress on IEEPA Refund System, but Key Questions Remain," March 24, 2026
- Co-Author, "IEEPA Tariff Refunds: Trade Court Sets March 19 Progress Deadline as CBP Builds CAPE Refund System," March 13, 2026
- Co-Author, "Trade Court Pauses Immediate IEEPA Tariff Refunds Pending CBP Implementation Plan," March 9, 2026
- Co-Author, "U.S. Trade Court Orders Refunds of Unlawfully Collected IEEPA Tariffs," March 6, 2026
- Author, "IRS Releases 1-A Providing Reporting Framework for New 'No Tax' Deductions Affecting Employers and Auto Lenders," March 4, 2026
- Author, "Treasury and IRS Issue Interim Guidance on 100% Depreciation for Qualified Production Property," March 2, 2026
- Co-Author, "Supreme Court Invalidates IEEPA Tariffs," February 24, 2026
- Co-Author, "Congress Advances Bipartisan Health Bill as Part of FY 2026 Funding Package," January 26, 2026
- Co-Author, "New Federal Tax Reporting Requirements for Overtime Compensation," January 15, 2026

- Co-Author, "Import Tariffs and Protective Litigation: Considerations for Importers," December 29, 2025
- Author, "Community Health Needs Assessment (CHNA) for Nonprofit Hospitals," Practical Guidance by LexisNexis, October 2025
- Author, "Supplemental Update: IRS Issues Transitional Relief for 2025 Vehicle-Loan Interest Reporting," October 22, 2025
- Author, "New Reporting and Deduction Rules for Vehicle Loans Under the One Big Beautiful Bill Act," October 16, 2025
- Co-Author, "Post-Issuance Compliance: Safeguarding Your Hospital's Access to Low-Cost Capital," October 9, 2025
- Author, "Current IRS Audit Activity and Compliance Overview of IRC §501(r) Requirements for Indiana Licensed Hospitals," October 8, 2025
- Author, "Charitable Contribution Deduction Changes in the One Big Beautiful Bill Act and Their Impact on Charitable Giving," August 4, 2025
- Author, "Charitable Contribution Deduction Changes in the One Big Beautiful Bill Act and Their Impact on Charitable Giving," August 4, 2025
- Co-Author, "Supreme Court Clarifies Religious Exemptions for Nonprofits," July 17, 2025
- Co-Author, "IRS Filing Indicates Possible Shift in Enforcement of Restrictions on Political Endorsements by Nonprofits," July 16, 2025
- Co-Author, "Supreme Court Opinion in Favor of IRS Requires Review of Shareholder Buy-Sell Agreements," June 25, 2024
- Co-Author, "Treasury and IRS Provide Gross Receipts Safe Harbor for Employers Claiming the CARES Act Employee Retention Credit," August 12, 2021
- Co-Author, "Senate Appropriations Committee Votes to Expand Vet Access to Medicinal Cannabis," August 9, 2021
- Author, "After Months of Waiting, We Finally Have Senator Schumer's Cannabis Bill...Sort of," July 15, 2021
- Co-Author, "Congress Reintroduces Marijuana Data Collection Act: Reevaluating Federal Marijuana Policy," June 28, 2021
- Author, "U.S. House of Representatives Reintroduces the MORE Act: Will 2021 be the Year Federal Cannabis Prohibition Finally Ends?" June 14, 2021
- Co-Author, "New Congressional Bills Introduced to Promote Multifamily Housing and Reinstate Advance Refunding (Affordable Housing Credit Improvement Act of 2021 and Local Infrastructure Financing Tools Act)," May 3, 2021
- Author, "Secure and Fair Enforcement (SAFE) Banking Act Passes U.S. House...Again," April 20, 2021
- Co-Author, "American Rescue Plan Act Includes Money for State and Local Governments," March 31, 2021
- Co-Author, "Indiana House Votes to Reverse Indiana's Ban on Smokable Hemp," February 24, 2021
- Author, "2021 Hemp License Application Now Available Online", January 20, 2021

- Co-Author, "IRS Provides Further Temporary Relief for LIHTC Projects Due to COVID-19," January 20, 2021
- Co-Author, "Cannabis in Indiana: Where Do Things Stand Today?" January 19, 2021
- Co-Author, "New Markets Tax Credit and Low-Income Housing Tax Credit Provisions Included in End-of-Year Coronavirus Relief Package," December 29, 2020
- Co-Author, "A PPP Holiday Stocking Stuffer," December 23, 2020
- Author, "House of Representatives Passes Historic MORE Act to Decriminalize Cannabis at Federal Level," December 4, 2020
- Co-Author, "IRS Deflates the Hope Balloon of PPP Borrowers," November 23, 2020
- Co-Author, "USDA Approves Indiana State Hemp Plan for Commercial Growth," October 27, 2020
- Co-Author, "Businesses That File Indiana Sales and Withholding Taxes Must Transition Accounts to New Indiana Department of Revenue System Starting September 8, 2020," September 8, 2020
- Author, "IRS Confirms Payroll Tax Deferral Not Mandatory," September 4, 2020
- Author, "IRS Issues Guidance Related to President Trump's Memorandum on Social Security Tax Deferral," September 1, 2020
- Co-Author, "IRS Provides Temporary Relief for LIHTC Projects Due to COVID-19," July 14, 2020
- Co-Author, "Tax-Exempt Organizations Should be Prepared to File and Pay the Section 4960 Excise Tax on Executive Compensation by July 15, 2020," June 29, 2020
- Co-Author, "In Response to COVID-19, IRS Extends Safe Harbors for Renewable Energy Tax Credit Projects," June 2, 2020
- Author, "IRS Issues Tax-Exempt Bond Guidance in Response to COVID-19 Pandemic," May 5, 2020
- Author, "IRS Provides Updated Guidance Related to Recent COVID-19 Releases," May 3, 2020
- Author, "New FAQ Addresses Eligibility of §115 Hospitals for PPP Loans," May 2020
- Co-Author, "SBA Issues Additional Interim Guidance on Paycheck Protection Program Clarifying Treatment of Self-Employment and Partner Income," April 15, 2020
- Author, <https://www.kriegdevault.com/insights/irs-provides-relief-partnerships-file-amended-returns>"
- Author, "IRS Provides Relief for Partnerships to File Amended Returns," April 15, 2020
- Author, "Changes to Net Operating Loss Carryback Rules May Provide Opportunities," April 15, 2020
- Author, "IRS Provides Guidance on Process for Claiming COVID-19 Related Payroll Tax Credits," April 2, 2020
- Author, "The CARES Act: Business and Individual Tax Provisions, Charities, and IRS Relief Measures," March 26, 2020
- Co-Author, "Tax Day Postponed until July 15, 2020," March 23, 2020
- Author, "Proposed Regulations on Meals and Entertainment Expenses," March 2, 2020
- Author, PTO Donations and COVID-19, March 2020
- Author, "Proposed Regulations on Meals and Entertainment Expenses," March 2, 2020



### Professional Associations

- Member, American Bar Association
- Vice Chair - Tax & Finance Practice Group, American Health Lawyers Association
- Member, American Institute of Certified Public Accountants