



---

## Maura L. Whelan

Senior Counsel

---

425 Lexington Avenue  
New York, NY 10017

---

**[mwhelan@stblaw.com](mailto:mwhelan@stblaw.com)**

Phone: +1-212-455-2494

Fax: +1-212-455-2502

Maura Whelan is Senior Counsel in the Firm's Exempt Organizations Practice. Maura provides clients—consisting of all types of tax-exempt organizations, as well as their governing boards and donors—comprehensive and specialized advice honed from years of practical experience working with exempt organizations. While her work primarily focuses on representing exempt organizations, Maura also has extensive experience representing other types of clients in their philanthropic endeavors and interactions with exempt organizations, including high net worth individuals, family offices, major corporations, and novel philanthropic structures, such as limited liability companies. She advises clients on a wide variety of

---

### PRACTICE FOCUS

Exempt Organizations Corporate

Environmental, Social and Governance (ESG) and Sustainability

---

### INDUSTRIES

Education

structural and operational issues, including formation, governance, succession planning and ongoing compliance with applicable tax rules. Maura has significant experience working with grantmaking organizations to structure and implement complex grantmaking programs. She counsels donors in philanthropic planning and structuring. Maura represents charitable and social welfare organizations in connection with social impact and mission- and program-related investments. In addition, she represents endowments, foundations and other institutional investors in connection with alternative investments.