

## GAIL H. MORSE, P.C., Partner

*Gail H. Morse is a tax lawyer whose national practice focuses on state and local tax issues, and whose federal tax background also enables her to counsel clients on federal tax and tax controversy matters. She leads the firm's national state and local Tax Practice. She advises multinational and multi-state, private and publicly held businesses, tax-exempt entities, and individuals on all forms of state and local taxes including income, franchise, and sales/use taxes, and tax issues including nexus determinations, apportionment matters and income characterization issues. Ms. Morse manages and negotiates state tax audits and works with clients to implement audit strategies. She frequently represents clients before federal and state tax administrative agencies and tribunals. Her practice also includes related matters such as unclaimed property reporting, tax amnesty programs, voluntary disclosures, and state tax credit and incentive opportunities.*

Ms. Morse is AV Peer Review Rated, Martindale-Hubbell's highest peer recognition for ethical standards and legal ability. Ms. Morse is a member of the firm's Alumni and Diversity and Inclusion Committees and also serves as co-chair of the firm's LGBTQ Forum. She began practice as an attorney-advisor in the Legislation and Regulations Division of the Internal Revenue Service's Office of Chief Counsel.

Active in the community, she is a member of the Board of Directors for the Illinois Women's Institute for Leadership and the Secretary of the Board of Directors of Lambda Legal. She is a former Vice-Chair of the Board of Directors for the Chicago-based Women's Treatment Center, former Commissioner on the Cook County Commission on Women's Issues and a former Chair of WILPOWER, the political action committee of the Women's Bar Association of Illinois. In 2015, Ms. Morse was inducted into the Chicago LGBTQ Hall of Fame for being a long-time advocate of and advancing LGBTQ awareness and civil rights. In 2008, she received the "Bella Abzug Woman of Honor Award" from the National Organization for Women for her work raising the visibility of the lesbian, gay, bi-sexual and transgender community and diversity issues in the workplace. She is a frequent speaker on behalf of the firm regarding its LGBTQ diversity initiatives and on tax issues affecting the LGBTQ community.

### Awards

- Albert E. Jenner Pro Bono Award, 2015
- Chicago Gay and Lesbian Hall of Fame, 2015
- *Illinois Super Lawyers*  
Tax - 2009, 2010, 2011, 2012, 2016, 2017, 2018, 2019, 2020
- Leading Lawyers Network  
Tax Law: Business, 2004-2019  
Top 100 Leading Women Lawyers in Illinois, 2009  
Top 100 Leading Women Business Lawyers in Illinois, 2009, 2012



## GAIL H. MORSE, P.C. Partner

### PRONOUNS

She / Her

### CHICAGO

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### PRACTICE GROUPS

Aviation and Aerospace  
Climate and Clean Technology Law  
Federal Tax Counseling  
Lobbying Law and Government Ethics  
Mergers & Acquisitions  
Private Wealth  
State and Local Tax  
State Enforcement and Regulation  
Tax Controversy  
Tax Practice

### INDUSTRY GROUPS

Cannabis  
Environmental, Social, and Governance

### EDUCATION

University of San Diego School of Law, JD, 1982; *cum laude*, Phi Alpha Delta; Member, *San Diego Law Review* (1980-82)

Georgetown University Law Center, Masters of Law (Taxation), 1986

University of San Diego, BBA, 1979; *magna cum laude*

### ADMISSIONS

California, 1982

Colorado, 1994

District of Columbia, 1985

Illinois, 1995

### COURT ADMISSIONS

US Supreme Court, 1986

- *Legal 500*  
Tax -- Domestic Tax: Central - 2013  
Tax -- US Taxes: Non-Contentious - 2020, 2021
- National Organization for Women  
Bella Abzug Woman of Honor Award, 2008

US Court of Appeals, Seventh Circuit, 1995  
US Court of Appeals, Ninth Circuit, 1991  
US Court of Appeals, Federal Circuit, 1993  
US District Court, Northern District of Illinois, 1998  
US District Court, Southern District of California, 1983  
US District Court, Central District of California, 1991  
US Tax Court, 1991

## Community Involvement

- American Constitution Society - Chicago Lawyer Chapter  
Member, Board of Advisors, 2009-present  
Co-Chair, ACS Legal Legends Annual Luncheon, 2010-2012
- Cook County Commission on Women's Issues  
Commissioner, 1998 - 2002
- Illinois Women's Institute for Leadership  
Board Member  
Delegate Class of 2003
- Lambda Legal  
Member, Board of Directors, 2011-present  
Board Secretary
- Personal PAC, 2000-2010
- The Women's Treatment Center  
Former Vice Chair, Board of Directors
- Vital Bridges (f/k/a Open Hand Chicago)  
Counsel / Board Member, 1998-2008

## Service To The Bar

- American Bar Association  
Tax Section - Administrative Practice, Diversity and State and Local Tax Committees  
Individual Rights and Responsibilities Section - Sexual Orientation and Gender Identity Committee
- Chicago Bar Association  
Member, State and Local Tax Committee  
Member, Alliance for Women Committee  
Member, Election Law Committee
- Illinois State Bar Association
- Illinois Supreme Court  
Committee on Equality, 2021-2023  
Committee on Professional Responsibility, 2022-2024
- San Diego County Bar Association

- State Bar of California - Taxation Section
- WILPOWER (The Power of Women in Law)  
Chair, 2003-2006
- Women's Bar Association of Illinois  
Former Member, Board of Directors

## Publications

- Co-Author, Client Alert: The CAA and COVID-19 Relief Funds for Education Institutions, January 15, 2021
- Contributor, Client Alert: Supplemental Stimulus: Highlights of the Recent Aid Bill and Implementing Regulations, January 15, 2021
- Client Alert: To Defer or Not to Defer—Efficacy of President Trump's Payroll Tax Memorandum, September 8, 2020
- Contributor, Client Alert: Legislative Update: An Analysis of the Historic \$2 Trillion CARES Act, March 30, 2020
- Contributor, Client Alert: Legislative Update: An Analysis of the Historic \$2 Trillion CARES Act, March 30, 2020
- Co-Author, Client Alert: Illinois and Chicago Delay Certain Tax Payment Obligations and Provide Other Relief to Small Business; Cook County Provides a Taxpayer Assistance Line, March 22, 2020
- Co-Author, Client Alert: Financial Relief in Response to COVID-19, SBA Disaster Relief and Chicago Small Business Resiliency Fund, March 21, 2020
- Co-Author, Client Alert: Financial Relief in Response to COVID-19, So Far... Episode I., March 20, 2020
- Carried Interests: Survived the Tax Act But Angered States Seek Their Own Solution, January 31, 2018
- Jenner & Block's 2017 Tax Reform Updates, January 31, 2018
- Tax Reform is Real News: Last Minute Changes and What You Need to Know Now, December 22, 2017
- Tax Reform Update: Senate and House Tax Bills Move to Conference Committee, December 5, 2017
- Tax Reform Update: The Tax Cuts and Jobs Act, November 6, 2017
- Client Alert: Michigan Tax on Claims Paid Goes Back to the Sixth Circuit, May 2, 2016
- "Illinois Sales and Use Tax Law," *Practical Law Company*, 2012
- "Is it Time for a LGBT Call to Action?" *Embracing Diversity*, Tort Trial & Insurance Practice Section of the American Bar Association's Diversity Newsletter, July 2009
- "A Personal Perspective On Creating A Supportive Environment For LGBT Attorneys," *Embracing Diversity*, Vol. 2, Issue 2, July 2008
- Co-Author, "Federal and State Tax Incentives for Alternative Vehicles and Fuels," Emerging Issues Commentary, *LexisNexis*, July 2008
- Co-Author, "Update on 2008 Energy Tax Legislation," Emerging Issues Commentary, *LexisNexis*, June 22, 2008
- Co-Author, "Federal and State Tax Incentives for Renewable Energy," Emerging Issues Commentary, *LexisNexis*, March 17, 2008

## Speaking Engagements

- Panelist, "AIM High, Always Imagining and Motivating Toward Diversity, Equity and Inclusion—Focus on LGBTQ Communities," ABA Forum on Air & Space Law, September 30, 2021
- Moderator, "American Bar Association Section of Taxation Meeting," American Bar Association, Hilton Bayfront San Diego, February 08, 2018 to February 10, 2018
- "What Happens at WILEF Stays at WILEF," WILEF Chicago, October 02, 2017
- Panelist, "Internal Controls, Oversight, and Fraud Prevention," UPPO 2016 Annual Conference, March 22, 2016
- Panelist, "Keystone: Diversity & Discrimination as Legal Ethics Issues with Gail Morse and Lea S. Gutierrez," University of Chicago Law School Dean of Students Office Event, February 04, 2016
- "Diversity and Discrimination as Legal Ethics Issues," American Bar Association, Center for Professional Development, Center For Professional Responsibility, Center for Racial and Ethnic Diversity and Commission on Women In the Profession, October 19, 2015
- Panelist, "Learning to Lead: Facing Today's Challenges in the Legal Profession," ABA Commission on Women in the Profession, October 08, 2015
- "LPM Diversity and Inclusion Workshop: The New Look of Law Practice Management," American Bar Association's Law Practice Management Section Workshop, Chicago, IL, July 12, 2012 to July 13, 2012
- Panelist, "Out at Work," The John Marshall Law School, Chicago, IL, March 29, 2012
- "State and Federal Tax Issues for LGBT Families," Chicago Bar Association LGBT Committee Meeting, Chicago, IL, March 28, 2012
- "CEI 3.0 - Changes to the Human Rights Campaign Corporate Equality Index in 2011," LGBT Law Firm Roundtable Discussion Group, Chicago, IL, February 16, 2011
- "The Legacy of Justice John Paul Stevens and the Changing Court," Chicago Lawyer Chapter of the American Constitution Society and the Northwestern Law School Chapter, Chicago, IL, June 22, 2010
- Panelist, "An Open Forum and Reception with Women Partners & Women Senior Corporate Management," The Diversity Scholarship Foundation, NFP; The John Marshall Law School; the Women's Bar Association of Illinois and the Asian American Bar Association of Greater Chicago, Chicago, IL, May 13, 2010
- "Pre International Women's Day Celebration," Chicago LGBT Network, Chicago, IL, March 05, 2010
- Moderator, "The Corporate Law Department's Perspective on LGBT Diversity," Ark Group/Managing Partner Magazine 3rd Annual Forum - At the Forefront of Diversity - Advancing, Retaining & Recognizing the LGBT Lawyers in Your Firm, San Francisco, CA, January 20, 2010
- Public Hearings, ABA Commission on Sexual Orientation and Gender Identity (SOGI), Chicago, IL, July 31, 2009
- Panelist, "A Personal Perspective," Ark Group and Managing Partner Magazine - At the Forefront of Diversity: Advancing, Retaining & Recognizing the LGBT Lawyers of Your Firm, San Francisco, CA, January 22, 2009
- "Fight Workplace Discrimination," Chicago LGBT Change is Coming Forum, Chicago, IL, December 13, 2008
- "At the Forefront of Diversity: Advancing, Retaining & Recognizing the GLBT Lawyers of Your Firm," Managing Partner Magazine, New York, NY, February 25, 2008

- “Roger K. O’Reilly Conclave on Professionalism,” Commission on Professionalism of the Illinois Supreme Court, Chicago, IL, December 06, 2007
- “Opportunities and Best Practices for Retention and Advancement of LGBT Attorneys,” West Legalworks National Webcast, October 16, 2007
- Panelist, “LGBT Diversity and Inclusion Best Practices and Success Strategies,” Chicago Bar Association and American Bar Association Commission on Racial and Ethnic Diversity in the Profession - Breaking Barriers, Building Bridges Conference, Chicago, IL, May 31, 2007
- Panelist, “Wills & Estate Planning for LGBT Individuals,” Northern Trust Corporation, Chicago, IL, July 12, 2006
- Panelist, “Race, Gender, Sexual Orientation and Other Diversity Issues in an Imperfect Legal Profession,” American Bar Association National Conference on Professional Responsibility, Chicago, IL, June 01, 2005 to June 04, 2005
- “Out at Work: Cutting Edge Issues for Employers and Employees,” Illinois State Bar Association Standing Committee on Sexual Orientation and Gender Identity, Chicago, IL, May 05, 2005
- Panelist, National Association for Law Placement 2004 NALP Annual Education Conference & Resource Center Exhibition, Salt Lake City, UT, April 28, 2004
- Lavender Law 2003, National Lesbian and Gay Law Association and National Lesbian and Gay Law Foundation, New York, NY, October 17, 2003 to October 19, 2003
- Panelist, Lambda Event, Harvard Law School, Cambridge, MA, September 22, 2003
- Panelist, “Techniques for Reducing Estate Taxes,” Outgiving 2003, The Gill Foundation, Braselton, GA, September 19, 2003
- Town Hall Meeting, Human Rights Campaign, Chicago, IL, April 24, 2003
- “Pro Bono On-line: What Your Website Says About Your Pro Bono Program,” Pro Bono In Motion: Transforming Law Firm Pro Bono, Pro Bono Institute, Washington, DC, February 28, 2003 to March 01, 2003
- “Investment Strategies & Philanthropic Giving: Realizing Your Financial Ambitions,” Legal Issues & Your Financial Life: GLBT Seminar Series, Chicago, IL, November 20, 2002
- “Wills & Estate Planning: Designing Your Financial Future,” Legal Issues & Your Financial Life: GLBT Seminar Series, Chicago, IL, October 21, 2002
- Illinois Sales and Use Tax for Manufacturers Seminar, National Business Institute, Oak Brook, IL, March 21, 2002
- Presenter, Cook County Unsung Heroines Awards, Chicago, IL, March 08, 2002