



Jonathan H. Nason

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Services

Tax Law, Labor & Employment, Public Finance,

Jon is a tax lawyer who advises employers on the design, implementation and administration of employee benefit plans, including compliance with the Employee Retirement Income Security Act of 1974, as amended (ERISA) and the Health Insurance Portability and Accountability Act of 1996 (HIPAA). He also advises employers on the establishment and administration of 401(k) plans, 457 plans, 403(b) plans, defined benefit plans, ESOPs, profit sharing plans, stock purchase plans, stock option plans, split dollar life insurance plans and cafeteria plans, (including the correction of operational errors with respect to such plans).

In the tax-exempt bond area, Jon advises issuers on complying with arbitrage yield restriction requirements, exceptions from arbitrage rebate, private business use restrictions, requirements arising in connection with the investment of tax-exempt bond proceeds and the use of interest rate derivatives (i.e., qualified hedges for federal tax purposes). In addition, Jon assists issuers in dealing with rebate advisors to comply with the issuer's arbitrage rebate filing and payment obligations (including the waiver of penalties arising from the late payment of arbitrage rebate). Jon has represented issuers with respect to a number of Internal Revenue Service (IRS) examinations on the tax-exempt status of bond issues.

In the tax-exempt organization area, Jon advises organizations in all aspects of the life cycle of such organizations (i.e. establishment, determination of tax-exempt status, operations, maintenance of the tax-exempt status and terminations/winding down). Jon has also obtained determination letters of exempt status for Section 501(c)(3) organizations.

Education

LL.M., Taxation, University of Florida, (1990)
J.D., *cum laude*, University of South Carolina, (1988)
B.A., *magna cum laude*, University of South Carolina, (1979)

Licensed In

South Carolina

Honors & Awards

- *The Best Lawyers in America* (2008-2020) "Lawyer of the Year," Employee Benefits (ERISA) Law - Columbia, SC (2018)
- Martindale-Hubbell AV Preeminent© Peer Review Rating

Professional Associations

Member, Employee Benefits Committee, Taxation Section, American Bar Association

Member, National Association of Bond Lawyers

Order of the Coif, University of South Carolina School of Law

Order of the Barristers, University of South Carolina School of Law

Phi Beta Kappa, University of South Carolina

Omicron Delta Kappa, University of South Carolina

Experience

- Obtained compliance statements through the IRS's Employee Plans Compliance Resolution System program
- Closed without adjustment IRS examinations on the exempt status of bond issues
- Advised plans on the qualified status of Qualified Domestic Relations Orders (QDROs) and Qualified Medical Child Support Orders (QMSCO)
- Advised clients on employee benefit provisions in merger and acquisition agreements and loan agreements
- Advised clients on amending deferred compensation arrangements to comply with Code Section 409A

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