About the Authors

Frederic L. Ballard, Jr., was a partner in the Washington, D.C., office of Ballard Spahr LLP that originated with the practice of a family relative in Philadelphia in the 1880s. Mr. Ballard’s law practice was primarily in the area of federal income tax exemption for interest on municipal bonds.

Kimberly C. Betterton focuses on federal tax laws and regulations involving tax-exempt bonds and exempt organizations. Ms. Betterton works on numerous types of tax-favored transactions, including governmental, conduit 501(c)(3), exempt facility, single-family housing, small-issue manufacturing, QZABs, QECBs, QSCBs, and new CREBs. She advises clients regarding the original issuance of obligations, the many post-issuance compliance responsibilities, and IRS audits. Ms. Betterton is a graduate of University of Pennsylvania (BA) and William & Mary Law School (JD).

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