

Emmaline S. Jurgena

Associate

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Emmaline Jurgena is an associate with Foley & Lardner LLP and a member of the firm's Estate Planning Practice. She works with high net worth individuals and families in estate and tax planning. She also has extensive experience in tax-exempt and charitable issues.

Emmaline's experience includes: assisting with initial formation, ongoing administration, tax counseling and tax return preparation, assistance with IRS audits, and litigation for a wide variety of tax-exempt organizations including colleges and universities, hospital systems, religious organizations, museums, private foundations, social welfare organizations, and other tax-exempt and nonprofit organizations; developing comprehensive estate plans to make use of available estate, gift, and generation-skipping transfer (GST) tax exemptions; implementing tax planning for estates, trusts, and beneficiaries, including creation and administration of private foundations, charitable remainder trusts, and tax-advantaged charitable giving; and conducting probate and estate administration and assisting in the resolution of trust administration issues in probate court.

Representative Experience

- Helped to create and provide ongoing counseling for several name, image, and likeness (NIL) collectives at large colleges.
- Assisted with transfer and tax planning for \$24 million dollar bequest to large charity involving an innovative tax structure with multiple partnerships and redemptions.
- Completed a secondment for one of the nation's largest tax-exempt social welfare organizations and advised on tax-exempt issues, administration of related foundation, and donor relations.

Community Involvement

- Co-Chair, Milwaukee Association for Women Lawyers

- Board Member, Friends of the Milwaukee Public Library
- Volunteer, Wills for Heroes
- Member, Herbert J. Mueller Society
- Participant in the 2021-2022 Young Professional Adviser Council (YPA) with the Greater Milwaukee Foundation

Presentations and Publications

- Co-Presenter, “Charitable Giving Approaches,” Milwaukee Estate Planning Forum (March 1, 2023)
- Co-Presenter, “Protecting Donor Intent: Examples Ripped from the Headlines,” Planned Giving Council of Eastern Wisconsin Annual Conference (2022)
- Co-Presenter, “Introduction to Terms and Concepts (Charitable Giving),” Planned Giving Council Series Workshop (2020 – 2022)
- Co-Presenter, “Company Foundations and Philanthropy” Association of Corporate Counsel, Wisconsin Branch (February 23, 2021)
- Co-Presenter, “Succession Planning for Family Foundations,” Wisconsin Philanthropy Network (September 2020)

Practice Areas

- [Corporate](#)

Education

- The University of Chicago Law School (J.D., 2019)
 - Clinical Student, The University of Chicago Housing Initiative Transactional Clinic
- Marquette University (B.A., summa cum laude, 2016)
 - Journalism & Political Science
 - Kappa Tau Alpha Honors Society
 - Diederich Scholar

Admissions

- Wisconsin