



## KEVIN J. ARNEL PARTNER

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### PROFILE

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Kevin Arnel has an extensive legal practice in the areas of tax exempt organizations, real estate, general business, and estate planning. Kevin is often requested to assist clients in a capacity similar to that of an in-house general counsel. In that strategic role, he advises clients on the difficult issues and challenging opportunities confronting them on a daily basis. Kevin advises a diverse group of public charities, private foundations, and other tax exempt organizations regarding formation, operation, real estate, general business, and compliance issues. Kevin also assists for-profit business clients with a wide range of real estate transactions including commercial and residential property leasing, acquisitions, and development. He has broad experience working with small business owners, family-owned businesses, and professionals on general business issues and the development of simple and complex estate/succession plans. Kevin enjoys Martindale-Hubbell Law Directory's highest "AV" rating for lawyers and is listed in *The Best Lawyers in America*® as a leading tax and non-profit attorney in the United States. He was recognized by *Best Lawyers*® as the 2017, 2019, 2021, 2023, and 2025 Wichita Non-Profit/Charities Law "Lawyer of the Year."

### Education

- Washburn University (J.D., 1987)  
magna cum laude, Washburn Law Journal
- Southern Methodist University (B.A., 1984)  
with distinction, cum laude, Phi Beta Kappa

### Admissions

- Kansas (1987)
- Missouri (2020)
- U.S. District Court for the District of Kansas (1987)
- U.S. Court of Appeals for the Tenth Circuit (1989)

### PRACTICE AREAS

# FOULSTON

ATTORNEYS AT LAW

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- Tax-Exempt/Not-for-Profit Organizations
- Real Estate
- Business & Corporate Law
- Estate Planning & Probate
- Long-Term Care
- Healthcare
- Taxation

## INDUSTRIES

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- Tax-Exempt/Not-for-Profit Organizations
- Healthcare
- Long-Term Care
- Real Estate

## COMMUNITY INVOLVEMENT

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- Leadership Wichita, Wichita Chamber of Commerce
- Greater Wichita Economic Development Coalition Leadership Council, Member
- Wichita Business Coalition on Health Care, Board of Directors
- Sedgwick County Zoological Society, Inc., Past President; Board Member
- United Methodist Open Door, Inc., Former Board Member
- United Way 2011 Campaign Steering Council
- Board of Pension and Health Benefits, Kansas West Annual Conference of the United Methodist Church, Former Board Member and Chairperson
- Goodwill Industries Easter Seals of Kansas, Inc., Former Board Member
- Boys and Girls Clubs of South Central Kansas, Inc., Former Board Member
- Starkey Foundation, Inc., Former Board Member

## RELEVANT EXPERIENCE

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### **Tax Exempt Organizations**

Formed and obtained exempt status for numerous tax-exempt organizations (public charities, private foundations, supporting organizations, social welfare organizations, employee organizations, associations, recreational organizations, etc.)

Assisted numerous tax-exempt organizations in structuring joint ventures and developing for-profit and tax-exempt subsidiaries.

# FOULSTON

ATTORNEYS AT LAW

Successfully defended IRS challenges including church inquiries, involving revocation of tax-exempt status, unrelated business income tax, inurement/private benefit, political activities, and attempts to collapse for-profit and tax-exempt entities.

Obtained private letter rulings regarding unrelated business income, for-profit subsidiaries, rural healthcare, hospital fitness center, and other issues.

Assisted numerous charitable organizations with contracting, acquisition, disposition, and licensing issues involving both for-profit and tax-exempt activities.

Assisted buyers in acquisition and subsequent disposition of 11,000 acre multifaceted project.

Ongoing representation of hotel chain in acquiring and developing sites throughout the United States.

Assisted buyers and sellers in numerous transactions involving the acquisition/disposition of residential and commercial real estate.

Assisted numerous landlords and tenants in leasing commercial real estate.

Assisted clients with condominium, survey/title review, and options.

## **Business & Estate Planning**

Assisted numerous clients in selection and formation of business entities, the acquisition and disposition of business assets, and real estate acquisition, disposition, and leasing issues.

Assisted numerous clients with business succession planning, estate planning, premarital agreement planning and probate issues.

## PROFESSIONAL MEMBERSHIPS, AFFILIATIONS, AND HONORS

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- Recognized by Best Lawyers® as the 2015, 2017, 2019, 2021, 2023 and 2025 Wichita Non-Profit / Charities “Lawyer of the Year”
- Selected by peers for inclusion in *The Best Lawyers in America*® in the areas of Non-Profit / Charities Law and Tax Law, 2010-2025, and Corporate Law, 2025
- Identified by Chambers USA as a leading lawyer in the United States in the area of Tax, 2014-2024
- Wichita Business Journal, Executives of the Year, 2020
- Wichita Business Journal, 40 Under 40 Business Leader, 2000
- American Bar Association
- Kansas Bar Association
- Wichita Bar Association
- Kansas Bar Foundation Fellow
- Wichita Bar Foundation Board of Directors

## PRESENTATIONS

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# FOULSTON

ATTORNEYS AT LAW

## 2009

- Governance Issues For Nonprofit Boards (Nonprofit Chamber of Service Board University)

## PUBLICATIONS

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## 2010

- Kansas Forms of Organization Section  
-LawForChange, Lex Mundi
- Kansas Governance Section  
-LawForChange, Lex Mundi
- Kansas Fundraising Section  
-LawForChange, Lex Mundi

## 2009

- Church Leadership Compensation  
-The Whole Truth

## 2002

- Furthering A Hospital's Charitable Purpose: The IRS Goes Further Than Before  
-Health Law Update - Quarter 1

## ISSUE ALERTS

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## 2008

- IRS Again Warns Charities About Political Campaign Activity

## 2005

- Certain Nonprofits Receiving Public Funds Subject to Open Records Act