

## Gail H. Morse

**Partner**

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She / Her

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**Areas of Focus**

Tax

Corporate

Organizational Values and  
Strategy Task Force

Hedge, Investment, and  
Private Equity Funds

Human Rights and Global  
Strategy



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### Overview

**Gail H. Morse advises and defends public and private companies, non-profit entities (public charities, private foundations, and all other types of non-profit/tax-exempt entities) and individuals facing complicated and seemingly intractable federal, state, and local tax issues, IRS audits, and litigation. Gail readily identifies potential tax obstacles, ensures business operations and alliances are tax efficient, and fights government overreach in audits and collection efforts. She serves as a Co-Chair of the firm's Tax Practice.**

A former attorney-advisor in the Legislation and Regulations Division of the Internal Revenue Service's Office of Chief Counsel, Gail was responsible for negotiating tax legislation and drafting tax regulations. She grasps tax law nuances, knows tax policy, and excels in finding solutions to complicated matters. Her experience extends across many industries and to every type of tax matter, from federal, state, and local income tax issues to payroll and excise taxes, transfer taxes including sales and use taxes, property valuation issues, and governmental unclaimed property inquiries.

Gail is a member of the firm's Alumni and Diversity and Inclusion Committees, co-chairs the firm's LGBTQ Forum, and is a well-respected advocate for the LGBTQ community. In 2015, Gail was inducted into the Chicago LGBT Hall of Fame and, in 2008, received NOW's "Bella Abzug Woman of Honor Award" for her work raising the visibility of the lesbian, gay, bisexual, and transgender community, and diversity issues in the workplace. She frequently speaks on tax issues affecting the LGBTQ population.



In helping clients, I take a practical and strategic approach focused on solving their tax issues in the context of their business realities.”

## **Areas of Focus**

- Tax
- Corporate
- Organizational Values and Strategy Task Force
- Hedge, Investment, and Private Equity Funds
- Human Rights and Global Strategy
- Post-*Chevron* Task Force
- Post-*Dobbs* Task Force
- Tariff Task Force

## **Credentials**

### **Admissions**

- Illinois, 1995
- California, 1982
- District of Columbia, 1985
- Colorado, 1994

### **Education**

- University of San Diego School of Law, JD, *cum laude*, Phi Alpha Delta, 1982
- Georgetown University Law Center, LLM, Taxation, 1986
- University of San Diego, BBA, *magna cum laude*, 1979

### **Court Admissions**

- US Supreme Court, 1986
- US Court of Appeals, Seventh Circuit, 1995
- US Court of Appeals, Ninth Circuit, 1991
- US Court of Appeals, Federal Circuit, 1993
- US District Court, Central District of California, 1991

- US District Court, Southern District of California, 1983
- US District Court, Northern District of Illinois, 1998
- US Tax Court, 1991

## **Service / Recognition**

### **Awards**

- Chicago Gay and Lesbian Hall of Fame, 2015
- *Crain's Chicago*, Notable Women in Law, 2020; Notable LGBTQ Executive, 2019
- *Illinois Super Lawyers*, Tax, 2009-2012; 2016-2022; 2024
- Jenner & Block, Albert E. Jenner Pro Bono Award, 2015
- Jenner & Block, Diversity, Equity, and Inclusion Champion Award, 2024
- 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
- *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
- *The Best Lawyers in America*, Tax Law, 2026

### **Community**

- American Constitution Society, Chicago Lawyer Chapter, Member, Board of Advisors, 2009-present; Co-Chair, ACS Legal Legends Annual Luncheon, 2010-2012
- Congressman Mike Quigley (D-IL), Member, LGBTQ+ Task Force
- Congresswoman Robin Kelly (D-IL), Member, LGBTQ+ Task Force
- Cook County Commission on Women's Issues, Commissioner, 1998-2002
- Economic Club of Chicago, Member, Diversity, Equity, and Inclusion Committee
- Former US Senator Barack Obama (D-IL), Member, LGBT Advisory Committee
- Illinois Secretary of State Alexi Giannoulias (D-IL), Member, LGBTQ+ Advisory Board, 2025-present
- Illinois Supreme Court, Member, Committee on Equal Justice; Member, Professional Responsibility Committee
- Illinois Women's Institute for Leadership, Board Member, Delegate Class of 2003
- Lambda Legal, Former Member, Board of Directors
- 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, State and Local Tax Committee, Member; Alliance for Women Committee, Member; Election Law Committee, Member
- Illinois State Bar Association
- Illinois Supreme Court, Committee on Equality, 2021-2024; 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