



## Daniel (Dan) Lacomis

Partner

### Contact

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## Overview

Dan Lacomis works closely with his clients to develop the most effective strategies to manage all aspects of employee benefits, from helping clients design and structure retirement, welfare benefit, and executive compensation plans to representing them in IRS and U.S. Department of Labor audits. In his broad employee benefits practice, Dan represents multiemployer / Taft-Hartley, governmental, tax-exempt, and private plan sponsors.

Dan also has extensive experience advising tax-exempt organizations regarding tax compliance matters so that they can better perform their services and achieve their goals.

## Education

- University of Denver, 1999 (LLM)
- University of Colorado, 1995 (J.D.)
- University of Virginia, 1992 (B.S.)

## Bar Admissions

- Colorado, 1999

## Distinctions

- *Best Lawyers in America*, 2022-2024

## Memberships

- Colorado Bar Association, Taxation Law Section
- Virginia Bar Association, Associate Member

- Western Pension & Benefits Conference, Denver Chapter
- International Foundation of Employee Benefits

## **Presentations and Publications**

- "Is Your Retirement Plan Really 'SECURE'? Obligations and Opportunities for Employers Under Secure 2.0," February 2023
- "Employee Benefits Risks That Should Be on Your Radar," Association of Corporate Counsel, Colorado Chapter, May 2017
- "Ethical Issues for Attorneys: Eliminating Bias," International Foundation of Employee Benefit Plans, 2016 Annual Conference, November 15, 2016
- "Private Inurement, Private Benefit, and Intermediate Sanctions", Chapter 12, *A Guide for Colorado Nonprofit Organizations*, Volume 1, Continuing Legal Education in Colorado, Inc., 2007-2011
- "Adverse Determinations Regarding Section 501(c)(3) Status – Administrative Appeals and Judicial Remedies," Chapter 16, *A Guide for Colorado Nonprofit Organizations*, Volume 1, Continuing Legal Education in Colorado, Inc., 2007-2011
- "401(k) Investments: Key Fiduciary Issues for Plan Sponsors," GCG Financial's Annual Benefits Symposium, February 5, 2014
- Colorado Public Plan Coalition Annual Conference, 2011-2012

## **Related Experience**

- Advised numerous multiemployer health funds regarding Affordable Care Act compliance and implementation.
- Advised multiemployer pension fund trustees regarding restructuring fund investments, including evaluation and engagement of investment managers and private equity investments.
- Advised a multinational company regarding Affordable Care Act compliance obligations for its inbound and outbound U.S. employees.
- Advised a tax-exempt organization regarding strategy for correcting and reporting significant private inurement transactions.