Charitable Gift Planning

Our attorneys have been national leaders in helping charities develop, receive and administer gifts since the Tax Reform Act of 1969 inaugurated the current era of planned giving. We continue to have one of the largest and deepest nonprofit and charitable giving teams, with wide experience in:

- Assisting charities located in planning and implementing charitable gifts.
- Obtaining groundbreaking IRS rulings that have opened up new categories of assets for use in charitable giving.
- Speaking regularly at regional and national gift-planning conferences.

Wide-Ranging Practice

We represent a broad array of charitable organizations, including:

- Colleges and universities
- National church bodies
- Health care systems
- Arts organizations
- Social service organizations
- Community foundations
- Private family foundations

We work extensively with all forms of charitable gifts. In addition to outright gifts, fractional interest gifts, bargain sales and other current gifts, our team has in-depth experience in all varieties of planned gifts, including charitable remainder trusts, charitable lead trusts, and charitable gift annuities.

We advise charities about the taxation and management of gifts involving many different types of property, including:

- Restricted and unrestricted publicly traded securities
- Interests in closely held businesses
- Commercial, agricultural and residential real estate
- Retirement assets
- Musical instruments and artwork
- Farm commodities
- Mineral interests
- Digital property

Comprehensive Services

We offer charities the fullest spectrum of legal services:

- We help charities develop effective gift acceptance and endowment policies and procedures, including gift checklists, document templates, and all legal provisions needed to implement gifts.
- We advise in simple, understandable terms about the operation and tax consequences of all types of complex gift plans.
- We implement charitable trust arrangements, including trust agreements and transfer documents, from the very basic to the highly sophisticated.
- Once a gift is made, our team can help keep it running smoothly or iron out difficulties should they occur, including advising about the operation of trusts, recognition agreements, operation and distribution of various types of endowment, general and donor-advised funds, and the management and reporting of gifted assets.
- In the rare instances where disputes with donors or beneficiaries arise, we work with charities to negotiate resolutions and, where necessary, we represent them in any disputes and litigation.
- If a charitable gift requires it, our team also draws on the knowledge and resources of other firm practice groups, such as Real Estate, Environmental, Corporate, Securities, Financial Services, and Intellectual Property.
- We partner with our nonprofit clients to help them in their missions and work. We can provide training and information sessions for staff, board members, and donors about relevant topics, including charitable giving, nonprofit compliance, estate planning and other areas of interest. In addition, we host, free of charge, periodic client seminars and briefings on charitable and nonprofit topics in which our clients are interested, and we publish client newsletters and alerts on developments and strategies they need to know about.