



Thomas R. Clifford

Senior Associate

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Profile

Tom is a business attorney with deep experience in public finance and nonprofit law, complemented by a strong foundation in corporate and transactional matters. He advises public agencies, municipalities, school districts, businesses, and nonprofit organizations—including colleges and universities, healthcare institutions, cultural organizations, private foundations, and social clubs—on a wide range of legal issues.

In connection with tax-exempt and taxable financing transactions, Tom regularly serves as:

- Bond counsel to public agencies, municipalities, and school districts
- Borrower's counsel to nonprofit institutions
- Underwriter's counsel and trustee's counsel

He also represents industrial development agencies (IDAs) and private businesses in securing financial assistance through IDA-supported transactions, including exemptions from sales, mortgage recording, and property taxes through payment-in-lieu-of-tax (PILOT) agreements.

In the nonprofit sector, Tom provides strategic counsel on:

- Entity formation, policy development, and governance
- Compliance with the New York Not-for-Profit Corporation Law and New York Prudent Management of Institutional Funds Act (NYPMIFA)
- Tax-exempt status and charitable registration
- Mergers, reorganizations, dissolutions, sale of assets, and cy pres proceedings

Tom also advises for-profit businesses on formation, governance, contracts, and transactions.

His broad legal experience allows him to serve as a trusted advisor to organizations navigating complex regulatory environments and high-stakes transactions.

Tom earned his J.D. from Syracuse University College of Law, where he served as Executive Editor of the *Syracuse Law Review*. During law school, he interned for U.S. Magistrate Judge David E. Peebles and the U.S. Attorney's Office for the Northern District of New York. He also worked as a research assistant to Professor Antonio Gidi and to the Honorable James E. Baker, former Chief Judge of the U.S. Court of Appeals for the Armed Forces.

Education

- Syracuse University College of Law (J.D., *magna cum laude*, 2020)
- Hobart and William Smith Colleges (B.A., *cum laude*, 2017)

Bar/Court Admissions

- New York (2021)

Practices

- Business and Transactions
- Exempt Organizations
- Public Finance
- Higher Education

Honors & Affiliations

- TEGE Exempt Organizations Council
- New York State Economic Development Council
- New York State Bar Association
- Onondaga County Bar Association
- National Association of Bond Lawyers
- Executive Editor, *Syracuse Law Review*
- Justinian Honorary Law Society
- Order of the Coif