



Thomas R. Clifford

Associate

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Profile

Tom concentrates his practice in matters concerning nonprofits and exempt organizations, as well as public finance transactions.

Tom serves as bond counsel to public agencies, municipalities, and school districts. He also serves as borrower's counsel to nonprofit organizations (including higher education and healthcare organizations) and underwriter's counsel in connection with tax-exempt and taxable financing transactions. Tom also represents industrial development agencies (IDAs) and businesses in connection with the granting of financial assistance by IDAs, including exemptions from sales and use taxes, mortgage recording tax and real property taxes through payment-in-lieu-of-tax (PILOT) agreements, via straight-lease transactions.

Tom also represents nonprofits and exempt organizations (including charitable and non-charitable organizations, colleges and universities, healthcare organizations, charter schools, cultural institutions, private foundations and other nonprofit entities) in connection with governance and operational matters. Tom regularly establishes new nonprofit organizations by drafting and filing formation documents with the New York Department of State. He also regularly drafts bylaws and operating agreements and assists nonprofit organizations with the implementation of policies to comply with the New York Not-for-Profit Corporation Law, New York Prudent Management of Institutional Funds Act (NYPMIFA), and other legal requirements and best recommended practices.

Further, Tom regularly represents organizations in obtaining and maintaining tax-exempt status from the Internal Revenue Service. He also prepares charitable solicitation registrations with the Charities Bureau of the New York State Office of the Attorney General and applies for sales tax and franchise tax exemptions through the New York State Department of Taxation and Finance.

Tom also represents nonprofit organizations in connection with reorganizations, mergers, consolidations, dissolutions, and sale of assets. He also represents nonprofit clients in connection with cy pres proceedings.

Prior to joining Bond, Tom attended Syracuse University College of Law where he served as a student law clerk to U.S. Magistrate Judge David E. Peebles and as a legal extern with 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, the former Chief Judge of the U.S. Court of Appeals for the Armed Forces. He also served as Executive Editor of Syracuse Law Review.

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

- Exempt Organizations
- Business and Transactions
- 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