



## Thomas W. Simcoe

### Member

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### Profile

Recognized by *Best Lawyers in America* and as a previous *Super Lawyers Rising Star*, Tom is an experienced attorney who helps nonprofits navigate the vast array legal and tax issues that they encounter every day.

Tom provides counsel to organizations from all corners of the nonprofit sector, including higher education institutions, cultural and arts organizations, private foundations, not-for-profit health care and social services providers, quasi-governmental entities, credit unions, religious organizations, trade associations, and beyond. In addition, Tom regularly presents on topics such as governance, legal considerations for nonprofits seeking new revenue sources, and the laws of charitable giving.

Tom's practice includes:

- Helping nonprofits plan for and comply with federal and New York State tax laws related to qualifying for and maintaining tax-exempt status, public charity / private foundation compliance and reporting, and unrelated business income tax matters, among others,
- Establishing new nonprofits, preparing key corporate bylaws and policies, providing guidance on their implementation, and acting as counsel in mergers, consolidations and dissolutions,
- Counseling board members and officers on compliance with fiduciary obligations,
- Preparing and negotiating gift agreements and providing counsel related to fundraising, the New York Prudent Management of Institutional Funds Act, management of restricted assets, and other aspects of nonprofit corporate finance, and
- Representing nonprofits before the Internal Revenue Service, the Charities Bureau of the Office of the Attorney General, the New York State Department of Taxation and Finance, the New York State Education Department, and other New York State agencies.

Tom has also been an active member of nonprofit boards in New York's Capital Region.

### Honors & Affiliations

- Listed in:

### Education

- New York University School of Law (L.L.M. in Taxation 2011)
- Albany Law School (J.D., *magna cum laude*, 2005)
- State University of New York at Albany (B.A., *summa cum laude*, 2001)

### Bar/Court Admissions

- New York
- U.S. Tax Court

### Practices

- Exempt Organizations
- Trust and Estate
- Tax
- Business and Transactions
- Financial Institutions Regulatory
- Higher Education
- Public Finance

- *The Best Lawyers in America*®
  - Trust and Estates, 2024
  - Tax Law; Trust and Estates, 2023
  - Trust and Estates, 2019-2022
- *New York Super Lawyers*®, Upstate New York Rising Star, Estate and Probate, 2015-2016
- American Bar Association
- New York State Bar Association
- Albany County Bar Association

## Representative Presentations

- ALA Masters Series: Legal/HR Matters Impacting Associations, Empire State Society of Association Executives, March 12, 2021
- Hot Topics in the Law of Giving: Wayfair and the Brave New World of Online Fundraising, Association of Fundraising Professionals, Central New York Chapter, May 20, 2019
- Associations and the Law: Tips, Tricks, and Hacks, Empire State Society of Association Executives, April 12, 2019
- Economic Incentives for Manufacturers, Bond, Schoeneck & King Webinar, February 21, 2019
- Understanding the Memo of Understanding, SUNY Community College Foundation Chief Advancement Officers Retreat, January 17, 2019
- Interviewed in Changes to Online Retail Sales Tax - Look at Law, Look TV, July 11, 2018
- Protecting Your Tax Exempt Status in Changing Times, LeadingAge NY 2018 Annual Meeting, May 24, 2018
- Don't Let Tax Changes Torpedo Charitable Giving: Learn how at Oishei Bond Seminar, March 14, 2018
- The Law of Giving: Hot Topics in Philanthropy 2018, SUNY Community College Chief Advancement Officer Retreat, January 12, 2018
- Protecting Your Exempt Status in Changing Times and Board Bootcamp, ESSAE 2017 Conference & Trade Show, June 1, 2017
- Bootcamp for Board Members, Adirondack Nonprofit Business Council and the Adirondack Regional Chamber of Commerce, May 16, 2017
- Board Bootcamp: Basic Training for Nonprofit Professionals and Board Members, Tech Valley Nonprofit Business Council, March 21, 2017

## Other Activities

- Past Board Member and Chair of Governance and Personnel Committees, Albany Collegiate Inter-Faith Center
- Past Board Member, Assisi in Albany, Inc., Albany, New York
- Past Chair, Provisional Board of the St. John's/St. Ann's Outreach Center, Albany New York