



## Thomas W. Simcoe

### Member

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## Profile

Recognized in *Best Lawyers in America* and previously as a *Super Lawyers Rising Star*, Tom is a highly experienced tax attorney who helps sophisticated nonprofit organizations, including numerous higher education institutions, navigate the vast array of legal issues that they encounter every day. Tom routinely advises clients on nonprofit corporate governance matters, adoption and implementation of policies, complex and sensitive giving matters, charitable gift annuity compliance and audits, compliance with New York Prudent Management of Institutional Funds Act, structuring of relationships with supporting foundations and other affiliates, and a wide array of contracting matters.

As a tax attorney, Tom counsels higher education institutions on unrelated business income tax compliance and planning, private inurement and private benefit issues, tax issues related to employment, qualified 501(c)(3) bond financing issues, formation, operation and dissolution of subsidiaries and joint ventures with other nonprofit or for profit partners, sales tax matters, real property tax exemption 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 is a graduate of New York University Law School (LL.M. in Taxation), Albany Law School of Union University (*magna cum laude*), and the University at Albany (*summa cum laude*). Tom has also been an active member of nonprofit boards in New York's Capital Region. He was most recently a Trustee of Maria College and is past chairperson of the Albany Collegiate Inter-Faith Center and a past member of the boards of Assisi in Albany, Inc. and its supporting foundation, Spirit of Assisi. He is currently President of the ZC4H2 Research Foundation, Inc.

## Honors & Affiliations

- Listed in:
  - *The Best Lawyers in America*®
    - Trust and Estates, 2024
    - Tax Law; Trust and Estates, 2023
    - Trust and Estates, 2019-2026
    - Lawyer of the Year (Albany), Trusts and Estates, 2026

## 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

- *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

- "Non-Profit Board Service 101," Erie County Bar Association, July 18, 2024
- "Board Service 101: The Fundamentals of Nonprofit Boards and Governance," Bond, Schoeneck & King PLLC, March 27, 2024
- "Hot Topics in 2023 – New and Notable Decisions, Laws and Compliance Requirements," Cybersecurity Law and Other Hot Topics for Nonprofits, Saratoga Chamber of Commerce, March 16, 2023
- 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

## Representative Publications

- Co-Author, "10 Lessons From 10 Years of Nonprofit Whistleblower Policies," *New York Law Journal*, February 3, 2025.

## 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