

## CHARITABLE PLANNING & EXEMPT ORGANIZATIONS

**Our trusts and estates attorneys** represent generous donors and charitable organizations in their charitable planning. We advise private foundations, private operating foundations, medical research organizations, supporting organizations, and public charities, including endowments, educational institutions, churches, community foundations, and other organizations, through all stages of formation, funding, governance, expenditure responsibility, **tax compliance**, crisis management, and dissolution. Our clients' missions range from the arts, the **environment, health**, and human services to education, religion, military support, and more specific causes.

Our representation of donors includes business owners engaged in pre-transaction charitable planning strategies to leverage and maximize the impact of their charitable gifts, and we assist donors in structuring, negotiating, and documenting major gift agreements, recognition rights, and press release statements that reflect the value and legacy of the family's philanthropic commitments to our community.

We are extraordinarily proud of the positive impact our clients make in our community, our region, and our nation, and we serve to magnify that impact through thoughtful planning and experienced counsel.

If you have any questions for our Charitable Planning and Exempt Organizations Attorneys, **[contact us here](#)**.

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*Please note that the above text does not constitute legal advice nor does it create an attorney-client relationship. Should you be in need of legal services regarding a particular matter, please reach out directly to one of our attorneys. **[Click here for our full website disclaimer](#)**.*

### Related Practices

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- [Business Succession Planning](#)
- [Business Transactions](#)
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- [Elder Law & Special Needs Planning](#)
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- [Nonprofit Entities & Tax-Exempt Organizations](#)
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- [Professional Services](#)
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- [Taxation](#)

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### Group Members

S. Kyle Agee  
David T. Lewis  
Holly B. Norvell  
J. Darrell Shealy  
N. Lucille "Lucy" Siler  
David T. White

## Representative Experience

- Implemented pre-transaction gifts of a closely held business interest and funded charitable remainder trusts to minimize income tax consequences of a contemplated sale of the business and to maximize post-liquidation value of transfers to charity.
- Advised a client in the formation of a supporting organization funded with closely held stock having a value in excess of \$100 million. We helped this client through the sale of the business (so the supporting organization had cash) and shepherded the new organization through its application for tax exempt status with the IRS.
- Structured new charitable foundations for donors and their families and coordinated the press release and donor recognition of highly publicized gifts.
- Negotiated planned capital gifts and building naming rights that honored our clients' generous commitments to their alma maters.