



Corinne H. Gartner

Partner – Corporate Law, Nonprofit Tax-Exempt Organizations

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Corinne Gartner specializes in the representation of nonprofit and tax-exempt organizations on corporate/transactional matters and compliance with federal and state rules regarding obtaining and maintaining tax-exempt status. Her experience includes counseling nonprofit healthcare systems and medical foundations regarding business transactional matters.

Nonprofit and tax-exempt organizations have many of the same legal needs that any business has; at the same time, Corinne recognizes that these organizations also face unique challenges. She brings her legal research, analysis, and document review/drafting skills to bear to address general corporate/business issues for her clients. She advises on major transactions (such as asset purchases and sales) as well as day-to-day operational matters, including drafting and review of contracts and agreements. She also draws on her expertise in the law of nonprofit/tax-exempt organizations to provide specialized representation on legal issues unique to the nonprofit/tax-exempt sector. Utilizing her background as a former nonprofit professional, Corinne offers valuable insight and business acumen to this specialized constituency.

Before becoming an attorney, Corinne had a career in the nonprofit sector, holding fundraising and marketing positions at the California Symphony, Capital Public Radio, and the Stockton Symphony. While attending law school

at UC Davis School of Law, she served on the board of the King Hall Legal Foundation, a student-run nonprofit dedicated to promoting public interest legal work. She is a former board member of the Arts & Business Council of Sacramento and currently serves as a director and officer of Fairytale Town.

Representative Experience

- ▶ Served as outside corporate counsel to three of the Sacramento region's leading nonprofit healthcare systems, including drafting and review of healthcare operations contracts and clinical trial agreements, assisting with medical practice acquisition transactions, and providing advice on corporate governance matters and tax-exempt status issues.
- ▶ Formed and obtained recognition of federal and state tax-exempt status for nonprofit corporations and charitable trusts, including private foundations and trade associations.
- ▶ Advised nonprofit and tax-exempt organizations (including charities, religious organizations, social welfare organizations, labor organizations, trade associations, and social clubs) on specific issues, including corporate structure and governance, joint ventures, management of restricted funds, securities issues, formation of affiliated entities, property tax

exemption, unrelated business income tax issues, and the IRS excess benefit transaction rules.

- ▶ Counseled private foundations on entity formation and operational issues, including compliance with IRS self-dealing rules and other regulations specific to private foundations.
- ▶ Represented nonprofit and tax-exempt organizations in asset purchases and sales, conversions, mergers, and other business transactions, including drafting transaction documents and performing legal due diligence.
- ▶ Drafted policies and procedures for nonprofit and tax-exempt organizations on issues of corporate governance and internal operations.

Professional Affiliations

Professional, Community and Pro Bono Involvement:

- ▶ Member, Nonprofit Organizations Committee of the Business Law Section of the California Lawyers Association, 2016–present
- ▶ Graduate, Sacramento Metro Chamber Leadership Sacramento Program, 2015
- ▶ Board Member and President, Fairytale Town, 2012–present
- ▶ Former Secretary and Board Member, Arts and Business Council of Sacramento, 2008–2011
- ▶ Former Treasurer and Board Member, King Hall Legal Foundation, 2002–2005

- ▶ Member, Sacramento County Bar Association, Health Care Section, 2016–present
- ▶ Member, Sacramento County Bar Association, Business Law Section, 2005–present
- ▶ Member, California Lawyers Association, Business Law Section, 2005–present
- ▶ On an ongoing basis, provides pro bono advice and counsel on nonprofit corporate/tax-exempt status legal issues to local nonprofit organizations

Education

- ▶ J.D., University of California at Davis School of Law, Order of the Coif, 2005
- ▶ B.A., *summa cum laude*, Art History, Whitman College, Phi Beta Kappa, 1996

Bar Admissions

California, 2005