

Corinne H. Gartner

Partner

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916.661.5687

Practice Areas

[Corporate Law](#), [Nonprofit and Tax-Exempt Organizations](#)



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 on corporate governance and business transactional matters.

Nonprofit and tax-exempt organizations have many of the same legal needs that any business has; at the same time, these organizations face unique challenges. Corinne applies her legal research, analysis and document review/drafting skills to address general corporate/business issues for her clients. She advises on major transactions (such as mergers and acquisitions involving exempt organizations) 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 several nonprofit arts organizations including Capital Public Radio. She has served on the board of multiple Sacramento-area nonprofits and currently chairs the Nonprofit Organizations Committee in the Business Law Section of the California Lawyers Association.

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, trade/professional associations, and IRC §509(a)(3) supporting organizations.
- Advised nonprofit and tax-exempt organizations (including charities, religious organizations, social welfare organizations, labor organizations, trade/professional 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, dissolutions 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

- Chair, Nonprofit Organizations Committee of the Business Law Section of the California Lawyers Association, 2020 - 2021
- Member, Nonprofit Organizations Committee of the Business Law Section of the California Lawyers Association, 2016 - present
- Member, California Lawyers Association, Business Law Section, 2005 - present
- Member, California Lawyers Association, Taxation Section, 2017 - present
- Member, Sacramento County Bar Association, Business Law Section, 2005 - present
- Member, Sacramento County Bar Association, Health Care Section, 2016 - present
- Member, California Society for Healthcare Attorneys, 2018 - present
- Graduate, Sacramento Metro Chamber Leadership Sacramento Program, 2015
- Board Member and Officer, Fairytale Town, 2012 - 2020
- Board Member and Officer, Arts & Business Council of Sacramento, 2008 - 2011
- Board Member and Officer, King Hall Legal Foundation, 2002 - 2005
- On an ongoing basis, provides pro bono advice and counsel on nonprofit corporate/tax-exempt status legal issues to local nonprofit organizations

Honors and Rankings

- Northern California Super Lawyers, 2019 and 2020
- Sacramento Magazine, Top Lawyer, 2016 - 2020
- Sacramento Business Journal, Best of the Bar, 2016 - 2019
- Ranked in top 5%, UC Davis School of Law, Class of 2005
- Graduated first in class from Whitman College, Class of 1997

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

News and Publications

Speaking Engagements/Events

2020

Delfino Madden Nonprofit/Exempt Organization Client Update and Executive Roundtable: Navigating the New Normal
Co-Presenter

Data Privacy Protection Laws: Wading Into the Alphabet Soup, What IF Conference
Co-Presenter

Publications

2020

[The Health Lawyer Toolkit: Time for a Bylaws Checkup](#)

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Author
