



## John Sare

Partner

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John Sare is a Partner in the Tax-Exempt Organizations practice and the Trusts and Estates group of Patterson Belknap Webb & Tyler LLP. Mr. Sare has extensive experience in the representation of museums, colleges, private foundations and other types of exempt organizations. This work includes advising charities on the issues and options they face with respect to their endowment funds and other types of restricted gifts. Mr. Sare has significant experience representing tax-exempt organizations in connection with matters before the New York State Attorney General's Office. Mr. Sare is recognized by *Chambers High Net Worth* as a notable practitioner in the area of Art and Cultural Property Law. He is described in the guide as "a well-known specialist in tax-exempt organizations work for museums and libraries, and is highly respected for his expertise in these matters."

Mr. Sare also advises individuals and fiduciaries on legal issues involving works of art, charitable giving, estate planning, and the administration of estates and trusts. He taught the Seminar in Law and the Visual Arts at the Columbia University School of Law from 2001 until 2011 and is a co-author of *Estate Planning for Artists and Authors*, published by Tax Management, Inc. (2004) and *Splendid Legacy: The Guide to Creating Your Family Foundation*, published by the National Center for Family Philanthropy (2002). He has also written and spoken about the New York Non-Profit Revitalization Act of 2013 and the Uniform Prudent Management of Institutional Funds Act and the New York version of it.

In addition to the articles listed below, Mr. Sare is a co-author of several publications, including *Underwater Endowments: Understanding Your Options* (2009), *Impact of the New Form 990 on Conflicts and Disclosure Policies* (2008), and *New IRS Form 990 Changes the Landscape for Public Disclosure by Exempt Organizations* (2008).

Mr. Sare lectures and writes frequently on tax-exempt organization, charitable giving, and art law topics. His speaking engagements have included:

- ALI-ABA Conference on Legal Issues in Museum Administration (2025: *Modernizing Philanthropy: Navigating Cy Pres and Gift Modifications and Board Governance: Best Practices*; 2023: *Recession Readiness: Fortifying for a Possible Future*; 2019: *Morality and Museums*; and *Tax Update 2019: UBIT Silos and Other Constructs*; 2017: *Selected Considerations in the Acceptance of In-Kind Gifts by Museums*; and *An Overview: Debt Financed Income for Tax-Exempt Charities*; 2015: *Strategies for Navigating Financial Distress: Alternative Strategies When Going It Alone*; 2012: *Gift Restriction Case Law Overview*; 2011: *Gift Horses, White Elephants, and the Donors Who Send Them: Managing Problem Gifts and/or Problem Donors*; *Art as Collateral: Donor Defaults and Creditor Claims*; 2006: *Duty of Loyalty Issues for Museum Trustees and Officers*; 2004: *The Law of Cy Pres and Equitable Deviation*)
- University of Texas Nonprofit Organizations Institute (2024: *MASTER CLASS: UPMIFA and Endowments*; 2018: *Planned Giving: Techniques and Structures*; 2017: *Making Them and Breaking Them: The Life Cycle of Restricted Gifts*; 2015:

*Structured Charitable Giving Strategies: From Plain Vanilla to Rocky Road*; 2014: *UPMIFA: Endowment Management in the Modern Age*); Higher Education Tax Institute (2013: *Charitable Gifts: Carving a Name in Stone*)

- The Metropolitan Museum of Art (2019; 2014: *Art & Philanthropy: Planning for Your Collection*)
- New York Community Trust (2014: *The Architecture of Philanthropy*)
- New York University (Institute of Fine Arts) (2017: *Visions for the Good: Three Leading Perspectives on Art, Collecting and Philanthropy*)
- New York City Bar Association (2013: *The Current Re-Examination of Charitable Giving: Reforming the Individual Charitable Deduction*; 2012: *Successful Art Succession: Advanced Estate Planning Considerations*; 2003: *Non-Profit Contracts: On a Budget, On a Mission & On a Tightrope*; 2001: *Issues Affecting Private Foundations: Insider Transactions, Family Businesses, Risky Investments, Discord and Dissent*)
- Georgetown Law Nonprofit Governance Conference (2015: *Unreasonable Compensation: A Target for IRS and AG Alike*)
- Heckerling Institute on Estate Planning (University of Miami) (2012: *Planning and Administering the Artist's Estate and the Artist's Foundation*)
- New York County Lawyers' Association (2010: *The New York Prudent Management of Institutional Funds Act: What Non-Profits Need to Know*)
- Foundation for Accounting Education (2010: *New York Prudent Management of Institutional Funds Act: Where Are We in New York State?*; 2009: *Endowments and Spending Policies*; 2008: *Governance: A Focus on the New 990*; 2005: *Public Charity Status*)
- Association of Art Museum Directors (2009: *Partnerships between Museums and Donors*; 2004: *Cy Pres and the Barnes Foundation Case*)
- Philanthropy New York (formerly the New York Regional Association of Grantmakers) (2017, 2016: *Self-Dealing and Conflicts of Interest*; 2008, 2007: *Overview of Grantmaking and the Law*)
- American Institute of Certified Public Accountants, National Not-for-Profit Industry Council (2005: *Public Charities: An Overview*)
- Practising Law Institute (2004: *A Primer on the Law of Cy Pres and Equitable Deviation*; 2003: *Not "SO" Fast: The Supporting Organization as a Vehicle for Charitable Giving*)
- New York University Conference on Tax Planning for Section 501(c)(3) Organizations (1998: *More Disqualified Persons Among Us: Living with Intermediate Sanctions*)

## Admissions

- New York

## Professional Activities

MEMBERSHIPS: Trustee, Preservation League of New York State; Member, Nonprofit Coordinating Committee (Government Relations Committee); Member, New York City Bar Association (past member, Art Law Committee; past member and secretary, Non-Profit Organizations Committee); Member, Nonprofit Forum, National Center on Philanthropy and the Law; Member, American Law Institute (elected 2019).

HONORS: Recognized in *Chambers High Net Worth* 2021 in the area of Art and Cultural Property Law; Recognized in *The Best Lawyers in America*® in the area of Trusts and Estates since 1999; Listed as a "Leading Lawyer" for United States: Finance – Not-for-profit by *The Legal 500*; Named in *Super Lawyers* in the area of Non-Profit; Recipient, Legal Aid Society's Pro Bono Publico Award (2012)

## Publications

- Co-author, "[Unpacking Nazi Era Art Restitution Cases Under HEAR Act](#)," *Law360* (October 2, 2024)
- Author or co-author, "New York Revitalizes: State Governance Reform for Nonprofits" (2014), "Cy Pres and Equitable Deviation: Changing Donor-Imposed Restrictions" (2013)

- "Investment Standards for Not-for-Profit Corporations under NYPMIFA" (2011)
- "The Pension Protection Act of 2006: Implications for Charitable Giving" (2007), all in *Professional Notes*, a publication of the New York Community Trust
- Co-author, "Estate Planning for Artists and Authors" (2<sup>nd</sup> Edition), published by Tax Management, Inc. (2004)
- Co-author, "Splendid Legacy: The Guide to Creating Your Family Foundation," published by the National Center for Family Philanthropy (2002), (updated 2018)
- Author, "Transparency Means Greater Accountability for Non-Profits," *Trusts & Estates* (2000)
- Author, "Income-Producing Activities of U.S. Museums: Where Does Charity Stop and Commerce Begin?" *Int'l Legal Practitioner* (1996)
- Author, "Art for Whose Sake? An Analysis of Restricted Gifts to Art Museums," *Columbia-VLA Journal of Law and the Arts* (Spring 1989)

## Education

- Columbia Law School (J.D., 1990)
  - Harlan Fiske Stone Scholar
  - Editor, *Columbia/VLA Journal of Law and the Arts*
- Southern Methodist University (B.A., *summa cum laude*, 1986)
  - Phi Beta Kappa