



Tiffany N. Tam

Counsel

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Tiffany N. Tam is Counsel in Patterson Belknap's Tax-Exempt Organizations department, where she represents a broad range of public charities, private foundations, and other 501(c) organizations. Her clients include schools and universities, arts and cultural institutions, and advocacy organizations, as well as grantmaking and operating foundations, corporate and family foundations, donor-advised fund sponsors, social welfare organizations, and business leagues.

Ms. Tam provides comprehensive counsel to help clients navigate the unique challenges faced by nonprofits, from advising on formation and exemption to guiding organizations through complex tax, governance, regulatory, and compliance issues. She also partners closely with donors to help them achieve their philanthropic goals. Ms. Tam regularly advises on charitable giving, lobbying and political activities, board governance and accountability, unrelated business income tax, and compliance with intermediate sanctions, self-dealing and other excise tax rules. Ms. Tam also offers strategic guidance on the investment activities of nonprofits, including program-related and mission-related investments, endowment management, and structuring relationships with other entities, including for-profit businesses, family offices, and international affiliates. In addition, she represents tax-exempt organizations and donors in matters before federal and state regulators.

Prior to joining the Tax-Exempt Organizations group at the firm, Ms. Tam practiced tax law at an international law firm and advised for-profit companies and individuals on the tax aspects of a wide variety of complex business transactions, including joint ventures, restructurings, and mergers and acquisitions.

Admissions

- New York

Professional Activities

- American Bar Association, Exempt Organizations Committee Member
- New York City Bar Association, Associate Leadership Institute Fellow (2021)
- Legal Aid Society, Outstanding Pro Bono Service Award (2015)

SELECTED SPEAKING ENGAGEMENTS

- Speaker, "Private Operating Foundations: Managing Compliance, Risk, and Philanthropic Goals," ALI CLE Webinar (September 29, 2025)

- Panelist, "Intermediaries in the Nonprofit Sector," PLI's Advising Nonprofit Organizations (March 12, 2025)
- Panelist, "Experts Speak: Starting and Managing a Nonprofit," Asian American Bar Association's Issues Committee (March 4, 2025)
- Panelist, "Private Foundations: Legal and Operational Essentials to Survive and Thrive," ALI CLE Webinar (September 25, 2024)
- Co-presenter, "Nonprofit Law Primer," PLI's Advising Nonprofit Organizations (March 13, 2024)
- Presenter, "Legal Essentials for Starting a Nonprofit," Partnership for Parks and the New York Lawyers for the Public Interest (October 25, 2023)
- Presenter, "Good Governance & Nonprofit Boards," New York Lawyers for the Public Interest (April 12, 2022)
- Panelist, "Unrelated Business Income Tax Case Studies," TEGE Exempt Organizations Council, Exempt Organizations Update (March 5, 2021)
- Co-presenter, "Fringe Benefits and Expense Reimbursements for Nonprofits," Georgetown Law Continuing Legal Education, Representing and Managing Tax-Exempt Organizations, Washington, D.C. (April 26, 2019)

Education

- Yale Law School (J.D., 2014)
 - Articles Editor, *Yale Journal of International Law*
 - Student Director, Schell Center for International Human Rights
- University of Pennsylvania (B.A., *summa cum laude*, 2009)
 - Phi Beta Kappa

Publications

September 29, 2025

Administration Actions Targeting Domestic Terrorism and Their Implications for Nonprofits

Tax-Exempt Organizations Alert

July 24, 2025

The One Big Beautiful Bill: Top Tax Takeaways for Nonprofits

Tax-Exempt Organizations Alert

January 15, 2025

Rising From the Ashes: How Nonprofits and Donors Can Help California Wildfire Recovery Efforts

Tax-Exempt Organizations Alert

February 12, 2024

New York State Education Department Proposes Rules Relating to Affiliations Between New York and Out-of-State Institutions of Higher Education

Tax-Exempt Organizations Alert

January 25, 2024

January 2024 Legislative Round Up

Tax-Exempt Organizations Alert

November 27, 2023

IRS Issues Proposed Regulations on Donor-Advised Funds

Tax-Exempt Organizations Alert

August 30, 2023

House Ways and Means Committee Issues Request for Information Regarding Political Activities of Tax-Exempt Organizations

Tax-Exempt Organizations Alert

August 22, 2023

Venture Capital Fund Sued on Allegations of Discrimination in Grantmaking

Employment Law Alert

February 9, 2023

New Rules on Charitable Gifts of Cryptocurrency

January 25, 2023

OFAC Announces Amendments Authorizing General Licenses For Humanitarian Relief

January 18, 2023

New York Not-for-Profit Governance Reminders for the New Year

February 17, 2022

Accelerating Charitable Efforts Act Reaches the House

March 24, 2021

Employee Retention Credit Further Expanded by the American Rescue Plan Act

January 19, 2021

Who Should Apply to IRS' Voluntary Disclosure Program?

Think Advisor

May 6, 2020

Cross-Border Tax-Related COVID-19 Relief