



Lauren Cramer

Partner

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Lauren B. Cramer is Chair of the Firm's Tax-Exempt Organizations department, where she provides advice concerning federal tax issues related to tax-exempt organizations including public charities, private foundations, social welfare organizations, trade associations, religious corporations and other 501(c) organizations. Her practice focuses largely on organizational structuring, governance and accountability issues, joint ventures between for-profits and tax-exempts, international grantmaking, and program-related investments. Ms. Cramer provides counsel on donor advised funds, restricted gifts and endowments, as well as executive compensation arrangements, unrelated business income issues, and issues related to private inurement, private benefit and excess benefit transactions. She is also Co-Chair of the Art Department. Ms. Cramer joined McLaughlin & Stern in 1995.

Representative Matters

- Advised global international charity on governance issues and restructuring its U.S. subsidiaries.
- Advised major domestic national charity on structuring its governance relationship with local affiliates.
- Advised U.S. public charity in connection with its merger with a British charitable trust and grants from U.S. private foundations.
- Advised substantial private foundation on innovative program-related investment program in foreign countries.
- Advised innovative social media platform for non-profit related activities.

- Restructured key New York City social services agency and its related organizations to reduce exposure to liability, protect its endowment, and enable it to provide services and raise funds more effectively.
- Restructured and merged for-profit performing arts organization as public charity.
- Advised numerous organizations on governance, grantsmaking and structural issues.

Ms. Cramer received a B.A. degree in political science from Northwestern University and a J.D. from Syracuse University College of Law in 1994. Prior to graduation from Syracuse, Ms. Cramer pursued a career in finance and not-for-profit administration.

Her community and professional affiliations include the Association of the Bar of the City of New York, Member and New York State Bar Association. Ms. Cramer is currently a member of the Board of Trustees of Syracuse University and serves on the boards of Forward Global (f/k/a The Philanthropy Workshop), National Dance Institute, and the Green-Wood Historic Fund, among others. She has also served as an officer and director of numerous charitable organizations in a pro-bono capacity, advising both private foundations and public charities in issues relating to governance, compliance, administration and applicable state and federal law. She has served as a guest lecturer at the University of Buffalo, Northwestern University, New York University and Syracuse University.

Education

- Syracuse University College of Law (J.D., 1994)
- Northwestern University (B.A., 1987)

Bar Admissions

- New York

Memberships

- Association of the Bar of the City of New York
- New York State Bar Association

Practice Areas

- Corporate and Securities
- Trusts and Estates
- Corporate Law
- Alternative Dispute Resolution
- Litigation
- Art Law