



Philanthropy & Private Client Practice

McLaughlin & Stern brings deep experience and personal commitment to advising individuals, families and institutions engaged in philanthropy. Our practice includes family foundations, public charities, founders and entrepreneurs, family offices, private trust companies and family trusts, advocacy organizations and cultural institutions. We bring to our clients a sophisticated understanding of compliance, governance, and impact from initial formation and tax-exempt recognition to grantmaking, impact investing, and succession planning.

Our work with families focuses on transforming ownership into durable governance, creating structures that clarify authority, sustain collaboration and define philanthropic intent. By integrating legal, fiduciary, and strategic disciplines, we help families manage complexity, reduce risk, and ensure continuity across time.

With an interdisciplinary team grounded in tax law, art law, lobbying, corporate law and estate planning, we work closely with clients to navigate complex legal, tax, and reputational dimensions while maintaining privacy and optimizing outcomes.

What We Do

We advise across the philanthropic lifecycle and intersecting private client needs, offering:

- **Formation & Structuring** of Family Foundations and 501(c)(3),(c)(4) Organizations
- **Governance and Oversight** for Boards, Officers, and Trustees
- **Federal & State Compliance**, including lobbying, fundraising, and reporting requirements
- **Tax Advice** on charitable giving, excise taxes, and international grantmaking
- **Estate & Trust Planning** for U.S. and cross-border families
- **Art & Cultural Property Law**, including gifts, transfers, and tax valuation
- **Representation in IRS and Tax Court Proceedings** related to private foundations and exempt status

- **Advisory for Donor Advised Funds**, impact investments, and program-related investments

Representative Clients

- U.S. and global private family foundations
- Public charities with international operations
- Family offices managing legacy charitable portfolios
- Founders and entrepreneurs pursuing mission-driven giving
- High-net-worth families with multijurisdictional assets
- Cultural institutions and museums
- Public policy and advocacy organizations engaged in lobbying

At a Glance

Legacy Philanthropy, Modern Guidance

Our team offers decades of experience working at the intersection of tax, trust, and social impact law. We understand how to structure and protect legacy vehicles to meet your needs and goals.

From Formation to Stewardship

We advise philanthropists on choosing the right charitable vehicle and structure, building a governance framework, meeting federal and state requirements, and adjusting for shifting regulatory, tax, and social landscapes.

Global Experience, Personal Attention

Whether advising a New York family office, multinational corporations in Brazil and Canada, or helping a foundation navigate international grant compliance, we deliver bespoke, strategic guidance rooted in personal relationships and decades of experience.

Key Contacts

John Barrie

Partner, Chair – Tax Practice Group

John leads McLaughlin & Stern's Tax Practice Group with over three decades of experience in federal, SALT, and international tax law. A former Attorney-Advisor to the U.S. Tax Court and longtime law firm partner, John handles high-stakes tax controversy matters and complex cross-border transactions.

He advises clients on valuation disputes, conservation easement deductions, IRS appeals, offshore disclosures, and tax litigation, with more than 50 cases before the U.S. Tax Court. He frequently represents accounting firms before the IRS and consults on fiduciary, trust, and exempt organization matters. A recognized authority in the field, John has taught M&A tax planning at Georgetown Law and served in leadership roles at the ABA Tax Section and American College of Tax Counsel.

Admissions: New York, California, D.C., Missouri

Education: UCLA (BA), UC Hastings (JD), NYU (LL.M. in Tax)

Lauren B. Cramer

Partner, Chair – Tax-Exempt Organizations; Co-Chair – Art Law Practice

Lauren advises foundations, charities, religious corporations, and advocacy groups on tax-exempt structuring, compliance, and philanthropic innovation. With McLaughlin & Stern since 1995, she works with clients on international grantmaking, endowments, program-related investments, donor-advised funds, and nonprofit governance.

Lauren has led governance restructurings for global nonprofits, helped launch complex charitable vehicles, and guided social enterprise ventures. She's a frequent speaker and advisor to board members of nonprofit organizations, and currently serves on the boards of Syracuse University, Forward Global, and the Green-Wood Historic Fund.

Admissions: New York

Education: Northwestern University (BA), Syracuse University College of Law (JD)

Miriam (“Mimi”) Hyman

Partner – Cross-Border Corporate & Private Client Practice

Mimi advises non-US and domestic US clients on cross-border transactions, private investments, and global asset protection strategies. With particular fluency in Brazilian regulatory and business environments, she represents financial institutions, high-net-worth individuals, and family-owned enterprises in structuring multinational operations and succession plans. Mimi also advises on employment and compliance matters and is a vital part of the firm's cross-border philanthropic structuring work.

Admissions: New York

Education: Brandeis University (BA, summa cum laude, Phi Beta Kappa), Hofstra University School of Law (JD)

Robert Agresta

Partner – Family Office & Private Client Practice

Robert is a Partner in the Family Office and Private Client practice groups. He serves as general counsel and strategic advisor to single-family offices, trust companies, entrepreneurs and family businesses, investors, philanthropists, and grantmakers.

He is particularly focused on private wealth planning, family office design and governance, family business succession, trust law, fiduciary risk management, family/private wealth/relationship property related dispute resolution, residency by investment, cross-border wealth structuring, transitional residency tax planning, strategic philanthropy and insurance relating to private wealth. Robert also operates with jurisdictional neutrality, crafting global strategies and sourcing cross-border solutions for international clients.

Admissions: New York, New Jersey, Wyoming, District of Columbia

Education: Universität Skt. Gallen (EMBL-HSG [MBA]), New York Law School (JD), Fordham University (B.Sc.).