

## Jodi P. Patt

*Partner / Co-chair, Tax-Exempt Organizations Group*

Jodi Patt is part of a highly specialized team of attorneys who devote their entire practice to serving tax-exempt organizations and entities that work with tax-exempt organizations. Most law firms have a few partners who perform tax-exempt work as part of their duties, but Jodi works solely with such clients, affording a strength and focus that few can match. As a matter of course, she and her fellow tax-exempt organization partners remain fully abreast of the latest IRS rules, regulations, and rulings, and due to her constant exposure to tax-exempt clientele, she is thoroughly informed about what the industry and individual organizations are doing, so that she can continuously maintain best practices and even be the first to adopt innovations.

Much of Jodi's work entails issues pertaining to grantmaking, particularly relating to expenditure responsibility or program-related investments (often in the context of international grantmaking). She also helps organizations apply for or maintain tax-exempt status, or advises for-profit organizations seeking to maximize their relationships with tax-exempt organizations. Jodi represents a variety of tax-exempt entities — including public charities, private and public foundations, and charitable and educational institutions — in matters such as creating new organizations and securing and maintaining federal tax exemption for them; drafting and reviewing corporate governance documents; reviewing investment documents and advising on associated issues, including unrelated business taxable income and prohibited tax shelters; securing rulings from the IRS; advising grantmaking organizations regarding grants to international organizations and to individuals, expenditure responsibility, and program-related investments; advising organizations with respect to maintaining tax-exempt, public charity, or private operating foundation status; and advising organizations regarding compliance with tax laws and best practices for not-for-profit organizations.

Virtually every client with which Jodi works is striving to serve the community and its people on some level. Serving their interests in turn is the primary source of Jodi's personal and professional satisfaction.

### Legal Services

- Business Law
  - Investor Services
- Research Institutions
- Tax-Exempt Organizations
- Higher Education
- Health & Life Sciences



[jodi.patt@quarles.com](mailto:jodi.patt@quarles.com)

### Chicago Office

Tel: (312) 715-5063

Fax: (312) 632-1763

- Health Care Transactions

### **Education and Honors**

- Northwestern University, Kellogg School of Management, Certificate, Quarles & Brady Leadership Program (2018)
- Northwestern University School of Law (J.D., *cum laude*, 2002)
  - Associate Editor, Northwestern University Law Review, 2001–2002
  - Judicial Extern to Judge Joan B. Gottschall, U.S. District Court, Northern District of Illinois, Spring 2002
- University of Illinois (B.S., 1999)

### **Bar Admissions**

- Illinois

### **Professional and Civic Activities**

- Adjunct Professor, Northwestern Pritzker School of Law
- Chicago Bar Association (Member, Former Co-Chair of the Federal Tax Committee, Exempt Organizations Division)
- American Bar Association, Taxation Section, Exempt Organizations Committee (Member)
- Hubbard Street Dance Chicago (Director)
- Chicago Women in Philanthropy (Member, Former Director, Former Co-Chair of Membership Committee)
- Chicago Foundation for Women (Professional Advisory Committee Member)
- River North Chicago Dance Company (Former Member of the Board of Directors)

### **Professional Recognition**

- Selected for inclusion in the "40 Illinois Attorneys under 40 to Watch," Law Bulletin Publishing Company, Chicago Lawyer Magazine and The Chicago Daily Law Bulletin (2015)
- Selected for inclusion in *Illinois Super Lawyers*®—Rising Stars Edition (2008–2017: Non-Profit)