

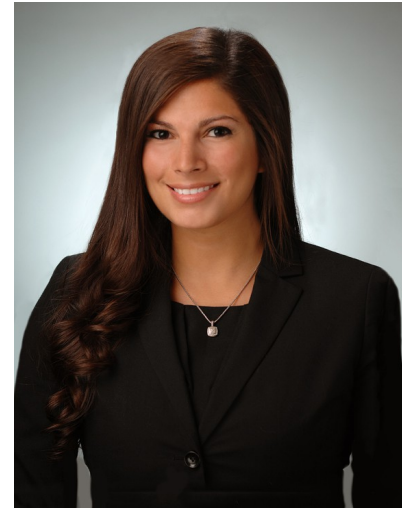
Patricia S. Marx

Associate

Patricia Spiccia Marx is a member of Quarles & Brady LLP's Tax-Exempt Organizations Practice Group, where she devotes her entire practice to advising a variety of nonprofit organizations, including educational institutions, hospitals, religious organizations, other public charities, and private foundations, from inception through all aspects of their lifecycle. Her practice also extends to advising for-profit entities that wish to establish relationships or transact with nonprofits and individuals and entities that wish to contribute to nonprofits.

Patricia's experience includes:

- Guiding nonprofit organizations and their founders through entity formation, development and implementation of appropriate governance documents, policies, and procedures, application for federal and state tax-exemption, and commencement of operations.
- Advising nonprofit organizations regarding restructuring, including mergers, liquidations, dissolution, changes in tax status, and strategic affiliations and partnerships with other organizations, and preparing and filing the requisite resolutions, forms, agreements, and other documents to effectuate the foregoing.
- Representing charitable trusts and other organizations in petitioning the Attorney General and courts for modifications of trust terms and approval of various consolidations and similar transactions.
- Advising private foundations and public charities about grant making, including to international organizations, individuals, and non-501(c)(3) organizations, as well as best practices in due diligence, documentation, and record keeping.
- Advising private foundations about compliance with tax laws, including rules governing self-dealing, minimum distribution requirements, excess business holdings, and taxable expenditures.
- Advising public charities about compliance with tax laws concerning lobbying and political activity, intermediate sanctions for excess benefit transactions, and maintenance of public charity status.
- Advising tax-exempt organizations about commercial activities and unrelated business taxable income.
- Managing numerous charitable registrations and ongoing compliance with charitable registration annual reporting requirements, including preparing and filing annual reports nationwide; and advising nonprofit organizations and for-profit organizations that solicit on behalf of, or partnership with,



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nonprofit organizations regarding compliance with state charitable solicitation and charitable trust laws.

- Reviewing and analyzing tax returns, including IRS Forms 990 and 990-PF.
- Advising with respect to agreements, partnerships, and joint ventures between for-profit and tax-exempt organizations.
- Advising donors and grantors about various structures and vehicles for charitable giving, including private foundations, donor advised funds, and supporting organizations, and preparing agreements and related documentation memorializing the terms governing charitable gifts and grants.
- Representing tax-exempt organizations in negotiating liability with local, state, and federal agencies, including state Departments of Revenue, the Centers for Medicare & Medicaid Services, and the Internal Revenue Service.

Legal Services

- [Business Law](#)
- [Tax-Exempt Organizations](#)

Education and Honors

- Georgetown University Law Center (LL.M., 2015)
- Valparaiso University School of Law (J.D., *magna cum laude*, 2014)
 - Judicial extern to the Honorable Paul R. Cherry and Jon E. DeGuilio, U.S. District Court, Northern District of Indiana
 - *Valparaiso University Law Review* (Executive Editor of Lectures & Symposia)
 - Moot Court Society (Member)
- Indiana University – Bloomington (B.A., 2011)

Bar Admissions

- Illinois

Professional and Civic Activities

- American Bar Association (Member: Taxation Section, Exempt Organizations Committee)
- Chicago Bar Association (Chair of the Federal Tax Committee, Exempt Organizations Division)
- Chicago Women in Philanthropy (Member)