

# Thomas E. Chomicz

## Retired Partner

Thomas Chomicz is a retired partner with Quarles & Brady. He practiced in the areas of exempt organizations, taxation and estate planning. His extensive experience included:

- Advised nonprofit organizations, and in particular private foundations, on issues involving fundraising, tax compliance, obtaining rulings from the National Office of the IRS, resolution of disputes regarding alleged mismanagement of assets, division of trust assets among foundations, implementation of charitable programs within the charitable purpose and other legal issues.
- Was engaged in working with congressional representatives in the passage of legislation, modifications of regulations and obtaining private rulings and determinations from the Internal Revenue Service and other governmental agencies for a consortium of tax-exempt organizations.
- Advised professional medical and service corporations, and advised clients on estate planning matters.



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## Representative Clients:

- Cantigny Foundation
- The Richard H. Driehaus Foundation
- The Retirement Research Foundation
- Robert R. McCormick Tribune Foundation
- John D. and Catherine T. MacArthur Foundation

## Education and Honors

- University of Minnesota (J.D., *cum laude*, 1969)
- University of St. Thomas (B.A., 1963)

## Bar Admissions

- Illinois

## Court Admissions

- U.S. Tax Court, 1970

## Professional and Civic Activities

- Certified Public Accountant
- Member: American Bar Association (Tax Section, Co-chair, Forms, Rulings and Administrative Developments Committee; Former Chairman, Private Foundation Subcommittee, 1985-1993; Former

## Chicago Office

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Co-chair, Joint Ventures Subcommittee, 1993-1997; Co-chair, Forms Subcommittee, 1998-2003). Member, Chicago Bar Association (Tax-Exempt Organization Committee, 1987-2012). St. Xavier University: Board of Trustees (2002-2011), Executive Committee Member (2003-2011), Development Committee - Member (2002) and Chair of Board of Trustees (2006-2010); Donors Forum of Chicago: Board of Directors Member (1992-1996); Officer/Secretary (1994-1996), Professional Development Committee - Member (1984-1993), Legislative and Regulatory Committee - Member (1987-2000) and Chair (1995-1996), Membership Committee - Member (1993-2003) and Chair (1993-1994), Public Policy Committee - Member (1999-2003); Chicago Jobs Council: Advisor to the Work Fund (1999-2008), Representative to the Non-Profit Financial Center Credit Policies Committee; ITT-Chicago Kent College of Law Annual Not for Profit Conference, Chair (1984-1986) and Co-Chair (2000-2012), Planning and Faculty Member (1982-2012); Illinois Attorney General's Charitable Advisory Council, Member (2001-2012); Internal Revenue Service, Consultant; review of private foundation administration expenses (1987); Great Lakes TE/GE Council (formerly Mid-States EP/EO Council): Member (1996-2012), Program Committee Chair(2000-2003); Foundation Lawyers Group (Washington, D.C.), Member (1986-2003); Washington and Jane Smith Home: Trustee (1989-2012), President (2005-2010), Vice President (1997-2002), Chair, Pension and Personnel Committee (1989-1993), Chair, Building and Grounds Committee (1993-1995), Member, Investment Committee (1989-2012), Member, Executive Committee (1989-2012); St. Barnabas Church: Chair, Development Committee (1992-1996), Finance Committee Member (1983-1994)

### Professional Recognition

- Selected for inclusion in the 2006-present Illinois Super Lawyers® lists (Non-Profit)
- Listed in The Best Lawyers in America® (2007-present: Non-Profit/Charities Law)
- Martindale-Hubbell AV® Peer Review Rated
- Leading Lawyers Network member

### Selected Presentations/Publications

- "Get Ready For The New Form 990," Philanthropy Journal, March 18, 2008. Reprinted courtesy of Philanthropy Journal
- "How Foundations Decide Who Will Receive Grants" Exempts, a Grant Thornton, L.L.P. Newsletter, Fall 1997
- "How to Avoid Self-Dealing Issues When Providing Directors and Officers' Liability Insurance" Journal of Tax-Exempt Organizations, Summer 1996

- "A Common Investment Fund for Foundations," Journal of Tax-Exempt Organizations, Fall 1992
- Corporate Community Involvement Conference, "Corporate Foundations and Self Dealing Issues" (July 2003)
- The Venice Foundation, "From a Private Foundation to a Supporting Organization-Why Change?" (October 2002)
- Community Foundation of Collier County, "From a Private Foundation to a Supporting Organization-Why Change?" (February 2002)
- Association of Fundraising Professionals, "Minding Your P's & Q's" (December 2001)
- Donors Forum of Wisconsin, "Impact of Legal Requirements on Investment Strategy of Private Foundations" (November 2001)
- American Bar Association - Tax Section: "Disclosure of Compensation on IRS Form 990: How Far and How Much?" (August 2001)
- Chicago Kent Law School Annual Not-for-Profit Conference: "Legal, Tax and Insurance Issues in Purchasing or Leasing Real Estate" (June 2000)
- "The Administration of Private Foundations" (January 2000)
- "Private Foundations Revisited" (June 1998); "Private Foundation Provisions - Investment Vehicles" (January 1998)
- "Intermediate Sanctions on Public Charities" (June 1996-1997)
- "Impact of Limited Liability Companies on Tax-Exempt Organizations" (May 1995)
- Lobbying and Political Activities, and the Not-for-Profit Organization"(April 1994)
- Chicago Contribution Discussion Group: "Legalities of Giving - A Primer on Non-Profit Status and Other Legal Issues" (July 1992)
- Council for Advancement and Support of Education (CASE), Matching Gift Forum - "Legalities of Giving" (March 1992)
- "Private Foundations and Recent Developments Update" (May 1991)
- OMI Washington Not-For-Profit Seminar, "Liability Insurance for Private Foundations and Other Operating Matters"(March 1991)
- Donors Forum of Chicago: "Private Foundation Provisions - Current Developments" (April 1990); "Advantages of Private Foundations" (March 1989)
- "Lobbying by Private Foundations" (January 1989)
- "Self-Dealing Provisions and Insurance for Foundation Managers" (January 1988)
- "Proposed Legislation and Impact on Foundations and Non-Profits" (November 1987)
- "Basics of Private Foundations" (April 1987), "Review of Revised Illinois Not-for-Profit Act (March 1987), "Impact of 1984 Tax Reform Act on Private Foundations and their Donors" (June 1984)

