



Jennifer L. Franklin

Senior Counsel

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Jennifer is Senior Counsel at Simpson Thacher & Bartlett LLP where she practices in the Exempt Organizations Practice. She advises a variety of international and domestic exempt organizations, including both private foundations and public charities, and has worked on transactional and tax matters, including the merger or dissolution of non-profit corporations. *The Legal 500* calls her a “key contact for corporate transactions in the space.” Jennifer has significant experience in the areas of charitable gift-planning, where she works with donor-advised fund, private operating foundation and supporting organization structures and she also structures endowment fund gifts. Jennifer’s experience also includes art law, where she advises artist and collector foundations on governance and tax issues and individual and foundation donors on charitable gifts of works of art.

Practice Focus:

- Corporate
- Exempt Organizations
- Sustainability and Environmental, Social and Governance (ESG)
- Corporate Governance
- Family Office

Jennifer has been recognized as a “Rising Star” by *The Legal 500 United States* for Not-For-Profit (Nonprofit and Tax Exempt Organizations) (2022-2023). Her professional associations include membership with the ABA Section of Taxation’s Exempt Organizations Committee, where she currently serves as the Co-Chair of its Subcommittee on Small Tax-Exempt Organizations. Jennifer was named a John S. Nolan Fellow of the ABA Section of Taxation for 2002-2003 and served as the Secretary of the ABA Section of Taxation’s Exempt Organizations Committee from 2001-2003.

Jennifer has also been a speaker on several panels at meetings of the ABA Section of Taxation’s Exempt Organizations Committee, discussing topics such as revisions to IRS Form 1023, Application for Recognition of Tax Exemption, the applicability of Circular 230 to exempt-organization practitioners, practical charitable-giving solutions involving the use of donor advised funds and the structuring of art gifts. Jennifer has spoken on a variety of exempt-organization topics at the New York City Bar Association, the New York Regional Association of Grantmakers, the AICPA’s National Not-for-Profit Industry Conference, the Western

Conference on Tax-Exempt Organizations, the Georgetown Law Conference on Representing and Managing Tax-Exempt Organizations, the University of Texas School of Law Nonprofit Organizations Compliance and Internal Review Workshop, the American Legal Institute's Legal Issues in Museum Administration Conference and at programs sponsored by New York Lawyers for the Public Interest and Legal Aid Society of New York.

Jennifer co-authored an article with David Shevlin entitled "Heading Into the Year-End: Issues for Donors and Charities to Consider When Making and Accepting Gifts of Restricted Stock," published in the February 2002 edition of *The Exempt Organization Tax Review*. Jennifer also published an article entitled "Final Regulations Provide Guidance on the Treatment of Corporate Sponsorship Payments" in the July/August 2002 edition of *Taxation of Exempts* and wrote the "Letter Ruling Alert" in the July 2002 edition of *The Exempt Organization Tax Review*. Jennifer also published an article entitled "Using a Donor Advised Fund for Charitable Giving" in the April 2012 edition of the *Orange County Lawyer*.

Jennifer currently serves on the Board of Directors and as the Secretary of Good+ Foundation, a charity dedicated to dismantling multi-generational poverty by pairing tangible goods with innovative services for low-income fathers, mothers and caregivers, and on the Advisory Council of the New York Landmarks Conservancy.

Jennifer earned her J.D. at Duke University, where she graduated With High Honors, and earned her B.S. degree from Georgetown University, where she graduated *magna cum laude*.