

Miller & Martin attorneys can counsel clients on all aspects of tax planning, operations, business strategies and governance issues relative to Exempt Organizations. We work with a variety of individuals, advocacy groups and corporations in maintaining on-going public charities, private foundations and trusts.

Today individuals, families and business entities can accumulate significant wealth and may find the desire and the resources to create philanthropic organizations for tax and estate planning benefits, as well as to perpetuate support for a meaningful charitable cause or to organize like-minded persons to pursue worthwhile community-building organizations.

In a diverse economy, non-profit organizations find themselves addressing problems as unusual as the formation and operation of a public/private partnership to revitalize deteriorating downtown areas, and as commonplace as the establishment of a scholarship fund. Frequently, non-profit organizations are faced with the need to build new or expanded facilities, which require significant outlays of capital. On these occasions, charities often find great benefit in the pursuit of tax exempt bond financing not generally available in the “for profit” world to raise from \$10 million to \$40 million for these capital needs.

SELECTED EXPERIENCE

- Established the charitable corporation responsible for bringing together public and private investments totaling more than \$100 million for the revitalization of downtown Chattanooga, including the creation of the Tennessee RiverPark and other public parks, as well as the Tennessee Aquarium and the Creative Discovery Museum. Legal representation involved organization of the corporations, land acquisition, tax exempt bond financing and private foundation grant making.
- Handled tax exempt bond financing (as bond counsel or as borrower’s counsel) on projects totaling \$100 million for charitable organizations such as private schools, museums and hospitals.
- Ongoing representation of major private foundations with endowments ranging from \$5 million to \$150 million, and with a history of donations to local and regional conservation, educational, health, arts and cultural organizations.

RELATED PRACTICES

- [Bonds & Tax Incentives](#)
- [Corporate](#)
- [Trusts, Estates & Wealth Management](#)

RELATED ATTORNEYS

A portrait of Allen McCallie, a man with grey hair and a beard, wearing a dark suit, white shirt, and red tie.

Allen McCallie
CHAIR
Member
423.785.8240 | [Email](#)

Rachael Ruiz

Ansley Moses

Don Morton