

Pamela A. Mann

Partner

Chair, Tax-Exempt Organizations Group



contact

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My background in litigation, the public sector, and the tax arena gives me a unique combination of skill sets that makes me exceptionally qualified to help organizations solve their problems and advance their interests. Clients say they value my ability to analyze situations intelligently and thoroughly, craft highly effective and often creative strategies, and then lead them on the most practical path forward to achieve the best outcome possible.

Pamela Mann draws upon her comprehensive experience to counsel tax-exempt organizations in a wide range of governance, regulatory, tax, and general corporate matters. She represents non-profits of all kinds, including public charities, family and community foundations, trade associations, religious organizations, donor-advised funds, cultural institutions, schools, scientific research organizations, and cemeteries.

Earlier in her legal career, Pamela served as chief of the Charities Bureau of the New York Attorney General, running the largest office of its kind in the country for eleven years. There she built an enduring reputation as a leader in the field, in general and with respect to governance issues in particular. This public-service experience and the many relationships she cultivated and continues to maintain enhance her ability to serve her clients.

Although centered in New York, Pamela's practice is national in scope. She represents clients in issues involving charitable solicitation, corporate governance, grant-making, international philanthropy, management of charitable assets,

reorganizations, and tax compliance. While the bulk of Pamela's practice involves ongoing corporate and tax compliance advice, she often represents organizations and individuals facing investigations by the Attorney General or audits by the Internal Revenue Service.

In addition to her work for organizations, Pamela also advises their constituent parts such as members, individual directors, and boards of directors. Typical issues she handles for these clients include claims of breach of fiduciary duty, misuse of restricted assets, and disputes over the elections and dismissals of corporate officers.

Pamela finds it gratifying to consult with clients, analyze their problems in great detail, keep them in tax and other regulatory compliance, defuse disputes between organizations or component parts within organizations, and help them achieve strategic gains. She particularly enjoys the process of helping to organizations weather transitions or conflicts in a way that makes them stronger and better able to pursue their charitable missions.

Nationally recognized by prominent ranking agencies for her client service, Pamela is a prolific published author and regularly accepts invitations to speak to a wide range of audiences.

Experience

- Obtained cy pres relief for The Trustees of Sailors' Snug Harbor in the City of New York in petitions to modify governance structure mandated by the 1801 will that created the Trust and to modernize the spending rules applicable to the Trust's endowment funds.
- Conducted an internal investigation for a major national charity into allegations of impropriety by the Chief Executive Officer and advised the organization's Executive Committee and Board of Directors on appropriate corrective action.
- Represented a national veteran's organization in an investigation by the New York Attorney General into charitable solicitation fraud and, as a result of the investigation, secured for the organization \$13.8 million in debt relief from its professional fundraisers.
- Represented the American Music Center in a complex merger of equals with Meet the Composer, resulting in a new not-for-profit corporation, New Music USA.
- Assisted the Albert and Mary Lasker Foundation and a related charitable trust in the process of collapsing the trust into the Foundation.
- Assisted a small public charity set up to benefit a New York City park in successfully concluding an audit by the Internal Revenue Service.
- Prevailed in action against the American Society of Hypertension on behalf of President-Elect Jean Sealey contesting her removal from office.
- Advised a religious corporation and a related private school in spinning the school off into a separate educational corporation with governance ties to the parent corporation.
- Represented the New York Genealogical and Biographical Society in the sale of its headquarters, successfully obtaining approval of its membership, the Charities Bureau of the New York Attorney General, and the New York Supreme Court, and, thereafter represented the Society in negotiating the terms of a cooperation agreement with the New York Public Library and a related donation of the Society's genealogical materials to the Library for digitization.
- Represented the Fort Schuyler Alumni Foundation in an investigation by the Charities Bureau of the New York Attorney General which resulted in a formal acknowledgement by the Charities Bureau that the Foundation's directors had not engaged in wrongdoing.
- *In re Board of Trustees of the Museum of the American Indian* (litigated cy pres petition as to obligation of trustees to maintain museum within New York State and negotiated agreement with the Museum and the Smithsonian Institution to create National Museum of the American Indian).
- *Abrams v. Sotheby Parke Bernet* (challenge to auction of Jewish books and manuscripts owned by German rabbinical seminary, resulting in recovery of these materials by successor organizations).
- Legislative reform (participated in effectuating significant legislative changes, including comprehensive revision of statute regulating charitable solicitation, amendment of the standards for prudent investment of trust assets, and the revision of procedures governing the incorporation of not-for-profit organizations).

- *Abrams v. Watson and Hughey, Co.* (multi-state litigation effort to combat charitable solicitation fraud by use of deceptive sweepstakes).
- *Abrams v. FDIC* (litigation to recover \$7 million in charitable assets on behalf of non-profit depositors in Freedom National Bank).

Presentations

- "Boards & Bylaws: A presentation and Q&A about our [Nonprofit Boards & Bylaws](#) series, co-authored with Plan A Advisors" (September 2023)
- Chair and Co-presenter, "Advising Nonprofit Organizations 2022," Practising Law Institute, March 16, 2022.
- Co-presenter, "Advising Nonprofit Organizations 2020," Practising Law Institute, February 27, 2020.
- Planning chair and speaker, "Advising Nonprofit Organizations," Practising Law Institute at annual conference, 2002-present
- "Recent Updates, Fundraising, and Governance for Non-Profit Organizations," Lawline Continuing Legal Education, March 26, 2018
- Speaker, "Ethical Issues for Board Members," Annual Institute on Not-for-Profit Law, Association of the Bar of the City of New York, 2013-2016
- Speaker, "Private Foundations and Online Grant-Making," Annual Institute on Not-for-Profit Law, Association of the Bar of the City of New York, 2017
- Speaker, "New York Not-for-Profit Corporations – Board Functions and Best Practices," New York State Bar Association, 2015
- Speaker, "Nonprofit Governance," The Knowledge Group, 2014
- Speaker, "Keeping Your Not-for-Profit Legal House in Order," American Institute of Certified Public Accountants, 2013
- Speaker, "Transparency and the 990," The Knowledge Group, 2013
- Speaker, "Forming and Advising the New York Nonprofit Organization," New York State Bar Association, November 2006, June 2009
- Planning co-chair and speaker, "Issues for New Your Nonprofit Organizations," Lorman Education Services, 2006, 2007
- Planning chair and speaker, "Operating a Non-Profit Organization," The Association of the Bar of the City of New York, June 2001
- Planning chair and speaker, 27th Annual Conference on Tax Planning for Nonprofit Organizations, New York University Continuing Legal Education Institute, March 1998

Outside the Office

I've studied voice for most of my life. Over the years I've performed in various choirs and have sung as a soloist as well. I live in New York in part so I can take advantage of cultural offerings and attend concerts, plays, and other arts events. I also love skiing and sailing, and I do both as often as I can.

Practices

Tax-Exempt Organizations Real Estate
Trusts & Estates
Fiduciary Litigation

Admissions

Bar Admissions

New York
Pennsylvania

Court Admissions

Middle District of North Carolina
U.S. Court of Appeals, Fourth Circuit
U.S. Court of Appeals, Second Circuit
U.S. District Court, District of Maryland
U.S. District Courts, Southern and Eastern Districts of New York
U.S. Supreme Court

Affiliations

Member, American Law Institute
Consultative Group for Restatement of Nonprofit Law Project
Fellow, American Bar Foundation
Member, American Bar Association
Committee on Nonprofit Corporations
Member, The Association of the Bar of the City of New York
Chair, Committee on Nonprofit Organizations (1998-2001)
Member of Committee on Nonprofit Organizations (1985-1995)
National Association of State Charities Officials
Former President and Vice-President

Education

University of Pittsburgh School of Law (JD, 1973)
Oberlin College (BA, *cum laude*, 1970)

Awards/Honors

Super Lawyers®, 2009-2024
Best Lawyers, Nonprofit and Charities Law, 2006-2025
Best Lawyers, Nonprofit Lawyer of the Year, 2021