



## Elizabeth O. Manchester

Partner

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### Practice Areas

Corporate & Business  
Nonprofit & Tax-Exempt  
Private Clients

### Education

Northeastern University School of Law, J.D.  
Providence College, M.B.A.  
Providence College, B.A., magna cum laude

### Bar Memberships & Admissions

Rhode Island  
Massachusetts

As Chair of the firm's [Nonprofit & Tax-Exempt Practice Group](#), Elizabeth represents tax-exempt entities, centered on compliance, formation, charitable gift planning issues and best practices. She has extensive experience assisting institutions with the inception of planned giving programs, as well as corporate governance matters and maintenance of tax-exempt status. Elizabeth advises charitable institutions and institutions of higher learning about tax benefits available to donors, to assist in discussions with donors to appropriately advance the organization's mission.

Serving as external general counsel for public charities and private foundations, Elizabeth advises nonprofits regarding board education and training, fiduciary obligation advice, compliance, donor representation, endowment fund management, finance, Form 990, reporting issues, governance, joint ventures, affiliations, and litigation prevention. In addition, she advises nonprofits regarding managing bequests and complex gifts for organizations, mergers and acquisitions, obtaining and maintaining tax exemptions, policies, political and lobbying restrictions, and tax.

Elizabeth counsels individuals, families, business owners, and fiduciaries on aspects of estate and charitable planning. She works with corporations to identify philanthropic goals and effectuate corporate philanthropy.

### Honors

- Rhode Island Monthly Recognizes 23 PSH Attorneys in 2023 Professional Excellence in Law Issue June 14, 2023
- *Providence Business News* Business Women Award "Women to Watch" for Legal Services May, 2023
- Association of Fundraising Professionals, Rhode Island Chapter, Longevity of Membership Recognition Award recipient (September, 2022).
- *Rhode Island Lawyers Weekly* Excellence in Law, Leader in the Law (2022).
- Rhode Island Foundation *Harold B. Soloveitzik Professional Leadership Award*, May 12, 2022.
- *Rhode Island Monthly* Professional Excellence In Law Honoree, Nonprofit Law (2019, 2020, 2021, 2022).
- *Providence Business News* 2017 40 Under Forty Honoree.

### Representative Publications

- Gifts of Privately Held Company Interests to a Charity August 11, 2023
- The U.S. Department of Education Launches an Investigation into Legacy and Donor Admissions Practices under Title VI of the Civil Rights Act August 1, 2023
- The Supreme Court Strikes Down Race-Based College Admissions in Landmark Harvard/UNC Decision July 7, 2023
- Donations Made to Nonprofit Name Image Likeness Collectives are Not Tax Exempt June 20, 2023
- Auditing Restricted Use Scholarship and Program Funds: Preparing for the Supreme Court Affirmative Action Rulings June 5, 2023
- Nonprofits Take Note! Recent Expansion of Qualified Charitable Distribution Rules January 9, 2023
- Nonprofit Compliance and Best Practices "To Do" List December 6, 2022
- PSH Assists The Beacon Mutual Insurance Company with Establishing The Beacon Foundation July 21, 2022
- Creative Ways for Charitable Organizations to Sustain Long-Term Viability July 30, 2020
- Replacing Lost Revenues for Charities: Ways to Consider Charitable Giving Diversification April 28, 2020
- How Nonprofits Can Benefit From The CARES Act – Summary of Provisions March 31, 2020
- 501(c)(3) Nonprofit Organizations Update: CARES Act March 29, 2020
- How Nonprofit Organizations Can Mitigate Risk in Light of Coronavirus Pandemic March 16, 2020
- Nonprofits Need Formal Harassment Policies *As seen in Providence Business News*, September 20, 2019
- 9 Important Questions To Ask Before Joining A Nonprofit Board *Partridge Snow & Hahn Client Alert*, June 19, 2019
- Elizabeth Manchester Receives Professional Excellence In Law 2019 Award *As seen in Rhode Island Monthly*, June 3, 2019
- Nonprofits Need Plan To Manage Deferred Giving December 21, 2018

### Representative Speaking Engagements

- 2022 Massachusetts Nonprofit Network Conference October, 2022
- Philanthropic Strategies and Raising Revenue for Nonprofits post COVID-19; Endowment Management and Planned Giving Webinar 3/29/2022 March 29, 2022
- PSH Partner Elizabeth Manchester speaks on Charitable Giving Strategies for Nonprofits February 1, 2022

- Elizabeth Manchester presents on legal topics related to nonprofit organizations for Rhode Island Bar Association and Partnership for Philanthropic Planning of Rhode Island January 18, 2022
- PS&H Counsel Elizabeth Manchester Speaks on Philanthropic Strategies for Nonprofits January 19, 2021
- Elizabeth Manchester Is Panelist at Wealth Management Roundtable 2020 December 2, 2020
- PS&H Counsel Elizabeth Manchester and Russell Stein Lead Workshop at Massachusetts Nonprofit Network Annual Meeting October 6, 2020
- PS&H Counsel Elizabeth Manchester to Lead RIVMA Virtual Town Hall March, 26, 2020
- Elizabeth Manchester To Speak About Key Policies For Nonprofits In The #MeToo Era September 17, 2019
- Best Practices For Board Governance: Cautionary Tales For Nonprofits *Rhode Island Bar Association 2019 Annual Meeting*, June 14, 2019
- 2019 Rhode Island Professional Day Includes PS&H Attorney Elizabeth Manchester As Presenter May 10, 2019
- Martha's Vineyard Nonprofit Collaborative: What, How, Why: Tax Issues and Compliance January 2019
- Mistakes Nonprofits Make National Business Institute, October 25, 2018
- Drafting Gift Agreements Partnership for Philanthropic Planning of Rhode Island, October 2017
- Internal trainings for employees regarding planned giving basics. 2018
- Seminars for donors promoting planned gifts at charitable institutions. 2018
- Seminars for sophisticated donors promoting retained life estates and lead trusts. 2018

### Recognitions

- PSH Attorneys Recognized in 30th Edition of Best Lawyers in America August 17, 2023
- PS&H Counsel Elizabeth Manchester Named to Board of the Taco/The White Family Foundation January 2021
- Elizabeth Manchester: Guiding Nonprofits Through The Storm August 12, 2020
- Partridge Snow & Hahn Attorneys Recognized in Professional Excellence Law Issue In Rhode Island Monthly June 2020
- Partnership for Philanthropic Planning of Rhode Island Elects Elizabeth Manchester to Serve as President June 9, 2020
- Partridge Snow & Hahn Starts Year with New Attorneys and New Client Focused Website March 21, 2019
- Partridge Snow & Hahn Welcomes Elizabeth Manchester & Sheridan King November 7, 2018
- Partridge Snow & Hahn Welcomes Elizabeth Oliveira Manchester November 5, 2018

### Representative Work

- Has assisted higher education and nonprofit institutions with raising over \$100 million in new planned giving commitments and structuring complex gifts.
- Works with donors to achieve charitable giving goals and find tax efficient estate planning strategies.
- Allows charitable institutions to have flexibility with planning strategically for the future through the establishment of sophisticated charitable giving programs.
- Forms public charities, private foundations and private operating foundations.

### Charitable Giving

Elizabeth can assist with advising charitable institutions on accepting gifts of the following assets and how to engage in the following conversations with donors:

- Bequests
- Retirement Benefits
- Art and Unique Assets
- Real Estate
- Life Insurance
- Donor Advised Funds
- Charitable Remainder Trusts
- Pooled Income Funds
- Charitable Gift Annuities
- Charitable Lead Trusts
- Privately Held Stock

- Best practices to protect an organization's interests through the administration processes for these gifts, including:
- Gifts through probate or trust administration. Assists clients in reviewing first and final accountings, receipts and releases and understanding customary and reasonable expenses associated with estate administration.
- Reviewing trust statements for externally managed trusts that were both income producing and non-income producing. Reviews good investment practices, reasonable trustee's fees and proposals to trustees to terminate interests in trusts, expediting distributions for the client.
- Gift Review Committees for certain assets.
- Allocating bequests to endowment, quasi-endowment or current use based on testamentary language.
- Expenditures of bequests designated to specific purposes in year they are received.
  
- Drafting, amending and establishing gift agreements.

#### Formation of Nonprofit Entities, Corporate Governance and Maintaining Tax-Exempt Status

- Nonprofit qualification for tax-exempt status and formation.
- Implementing corporate governance checks and balances and best practices.

#### **Personal Note**

Liz lives in Rumford with her husband Bernie and her daughters Quinn and Blair. Her passion for giving back and philanthropy was inspired by her parents who opened their restaurant in Fall River, the Rocking Horse Pub, on the holidays to feed the homeless. She enjoys playing golf, skiing, and rooting for the Providence College Friars.