



SUZANNE R. GALYARDT

Partner [Columbus Office](#)

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PRACTICE AREAS

Taxation

Trusts, Estates, and Wealth Transfer

INDUSTRIES

Agriculture

Tax-Exempt Organizations

EDUCATION

The Ohio State University,
Michael E. Moritz College of Law,
J.D., 2005, with Honors

The Ohio State University, B.S.
B.A., 2002, *summa cum laude*

BAR AND COURT ADMISSIONS

Ohio

Admitted to practice law only in the states listed above.

Suzanne is a partner in the Vorys Columbus office and a member of the trusts, estates, and wealth transfer group. Her practice focuses on tax-exempt organizations, estate planning, estate and trust administration, and litigation involving gifts, estates, and trusts.

Immediately prior to joining Vorys, Suzanne spent four years serving as associate general counsel for Advancement and Tax in The Ohio State University Office of Legal Affairs. Prior to her work at The Ohio State University, she worked as a tax associate at Vorys.

Suzanne advises tax-exempt organizations with respect to corporate governance, business transactions, and tax and gift matters, including qualification for tax exemption, unrelated business income tax (UBIT), cause marketing, qualified sponsorships, affinity agreements, Form 990 reporting, intermediate sanctions, the use of affiliated and subsidiary entities, lobbying and political activities, sophisticated planned and illiquid gifts, endowment administration and UPMIFA compliance, charitable solicitation and fundraising, grant and gift agreements, gift processing and receipting, donor benefits, donor-advised funds, private and operating foundation requirements, mergers, acquisitions, reorganizations, dissolutions, and gift-related litigation. She assists her clients with ongoing compliance, best practices, conflicts of interest, and policy development.

In addition to her tax-exempt organizations practice, Suzanne works on a wide variety of wealth transfer matters for clients, including estate planning designed to protect clients' assets and minimize estate, gift, and generation-skipping transfer taxes, strategic philanthropy, business succession planning, representation of corporate and individual fiduciaries on various trust and estate administration issues, and litigation involving estates and trusts.

Suzanne received her J.D. *with honors* from The Ohio State University Michael E. Moritz College of Law where she was a Public Service Fellow and attended the summer law program at the University of Oxford in England. Suzanne graduated *summa cum laude* from The Ohio State University Fisher College of Business with a bachelor of science degree in finance.

Suzanne has presented on a variety of estate planning and tax-exempt organization topics for the Ohio State Bar Association and other organizations and previously taught business law at The Ohio State University Fisher College of Business.

Insights

"Unsure About Secure: Proposed Regulations Significantly Change Assumptions About Administration of Inherited IRAs Following Secure Act," May 4, 2022

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"The Potential Changes to Estate and Gift Tax Exemption, Grantor Trust Rules and Valuation Discounts," September 28, 2021

"How to Prepare For Future (Or Past) Tax Law Changes," August 30, 2021

"Succession Planning For Family-Owned and Closely Held Businesses: Keeping Your Family Protected," April 26, 2021

"Here Today, Gone in 2026 – Or Maybe 2021! - Planning to Use Estate, Gift and GST Tax Exemptions in 2020," October 27, 2020

"Planning For the Succession of the Family Vacation Home," June 2, 2020

"Don't Forget These Important Legal Documents for Your College-Bound Child," May 6, 2020

"*Foundations*: COVID 19: Various Relief Measures Enacted to Benefit Tax-Exempt Organizations," April 17, 2020

"IRS Postpones Due Date for Filing and Payment of Federal Estate (and Generation-Skipping Transfer) Taxes, Expands Extension of Other Filing Deadlines," April 13, 2020

"IRS Postpones Due Date for Filing of Gift Tax and Estate and Trust Income Tax Returns and for Payment of Tax," April 3, 2020

Professional and Community Activities

Court Appointed Special Advocates (CASA) of Franklin County, Board Member, 2017 - 2019

The Ohio State Bar Association, Estate Planning, Trust and Probate Law Section

The Columbus Bar Association

The Columbus Foundation Professional Council

The Columbus Catholic Foundation Professional Advisor Group and St. Martha Giving Circle

The Ohio State University Moritz College of Law Mentoring and More Program

The Ohio State University Foundation, Assistant Secretary, 2014 - 2016

Green Lawn Cemetery and Green Lawn Cemetery Foundation, Inc., Secretary, 2007 - 2012

Nationwide Children's Hospital Volunteer, 2008 - 2011

Estate Planning for First Responders Volunteer, 2008 Franklin County Probate Court Initiative

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Honors and Awards

Public Service Fellow, The Ohio State University Michael E. Moritz College of Law, 2005

Events

2017 Ohio State Bar Association Estate Planning Seminar
June 20, 2017

2017 Ohio Provider Resource Association Spring Conference
April 6, 2017

Tax Exempt Organizations: Effective Governance and Legal Compliance
July 6, 2011

Federal Estate and Gift Tax Update
March 15, 2011