LEECH | TISHMAN

Matthew Rak

Partner

Email: mrak@leechtishman.com
Phone: 412.261.1600
Office: 525 William Penn Place, 28th Floor
Pittsburgh, PA 15219

Matt works closely with clients to design manage risks faced by families and their businesses. This work often includes business succession, asset protection, tax planning and minimizing causes of family conflict. Matt is also experienced in the varied aspects of estate and trust administration, including post-mortem tax planning and fiduciary liability.

Matt is licensed in Ohio, West Virginia, and Pennsylvania.

Charitable Organization Experience

- Catholic Cemeteries Association of the Diocese of Pittsburgh, Pittsburgh, Pennsylvania; former President and Director, current member of Finance Committee and reputation management
- Catholic Family Security Association; former Director
- Pittsburgh Foundation; Professional Advisors Committee
- Franklin Park Borough; Civil Service Commissioner; former Judge of Elections
- Mental Health and Recovery Board of Belmont Harrison and Monroe Counties, Ohio; former Board Member
- Outside general counsel to charitable organizations
- Charitable trust reformation and approval with Attorney General's office and Orphans' Court
- Charitable trust and fund management
- Private Foundation and Private Operating Foundation compliance through organization life cycle, including terminations
- Tax-Exempt Status rehabilitation and excise tax management
- Advise charities and donors regarding development and cultivating planned gifts
- Draft and negotiate Naming rights agreements for both donees and donors
- Draft guides for charities regarding effective planned giving techniques

Trusts & Estates Experience

- Family reputation management and privacy protection
- Tax Management
- Business transition and succession
- Business exit strategies and monetization
- Asset protection and wealth management strategies
- Dynasty trusts focused on long-term viability using real estate and business interests
- Pre-transaction planning for business owners encountering liquidity events and business exits
- Business consulting and restructuring for continued growth

Tax Experience

- Tax planning
- Tax risk management
- Tax controversies and litigation

Capabilities

Trusts & Estates
Nonprofits & Tax-Exempt Organizations
Tax
Emerging Cyber Technologies
Business Succession (Co-Leader)
Nonprofit & Tax-Exempt Organizations (Leader)
Charitable Planning & Giving (Leader)
Private Foundations (Leader)

Admissions
Ohio
Pennsylvania
United States Tax Court
West Virginia

Academics
J.D., The Catholic University of America, Columbus School of Law
Certificate of Law and Public Policy, The Catholic University of America, Columbus School of Law
B.S. in Biology, *cum laude*, Wheeling Jesuit University

Publications
"Corporate Transparency Act: Just the Facts (part 1 of 3)," Leech Tishman Client Alert, January 3, 2024
"Reminder for Tax-Exempt Organizations to Report and Pay Excise Tax on Excess Compensation," Leech Tishman Client Alert, November 2022 (Co-Authors: Ashley Case, Esq., Joy Matak, JD, LLM., Matthew Rak, Esq., and Martin M. Shenkman, Esq.)
"Lessons for a Collaborative Approach to Planning," *Steve Leimberg's Estate Planning Newsletter #2940*, March 2022
"Chief Counsel Advice 202152018: Lessons for a Multi-Disciplinary, Collaborative Approach to Planning," National Association of Estate Planning Councils *Journal of Estates and Tax Planning*, February 2022 (Co-Authors: Ashley Case, Esq., Joy Matak, JD, LL.M., Matthew Rak, Esq., and Martin M. Shenkman, Esq.)
"IRS Finalizes Electronic Form 1023 to Apply for Exempt Status and Publishes 2020 Year User Fees," Leech Tishman Client Alert, February 2020
"Lawyers Guide to Life Insurance," Pennsylvania Bar Institute, June 2018
"Guide to Preparing the Fiduciary Income Tax Return," Pennsylvania Bar Institute, February 2018
"Probate: Pennsylvania State Q&A, with Steven H. Seel," *Practical Law* by Thomson Reuters, January 2018
"Understanding Ancillary Probate in Pennsylvania," *Practical Law* by Thomson Reuters, January 2018 (Co-Authors: Steven H. Seel & Matthew Rak, Esq.)

Speeches & Presentations
"Estate Planning and Administration after the SECURE Act, Including Using IRAs in Conjunction with Charitable Remainder Trusts," Pennsylvania Bar Institute, February 2020
"Estate Planning with Retirement Benefits," Special Lecturer, University of Pittsburgh Law School, April 2019
"Estate Planning for Younger Couples and Retiree," Society of Financial Service Professionals, September 2019
"Administering and Estate," Pennsylvania Bar Institute, September 2019
"Lawyers Guide to Life Insurance," Pennsylvania Bar Institute, June 2018
"Preparing the Fiduciary Income Tax Return," Annual Estate & Elder Law Symposium, Pennsylvania Bar Institute, February 2018
"Practical Planning Following the Tax Cuts and Jobs Act," March 2018
"Planned Giving: You Don't Have to be an Expert, Just Know One," Panelist, Greater Pittsburgh Nonprofit Partnership 2017 Summit, October 2017
"2018 Planning Landscape," with Larry S. Blair and Steven H. Seel, February 2018
"Entering and Exiting Estate Planning Strategies," 18th Annual Estate & Elder Law Symposium, Pennsylvania Bar Institute, February 2017
"Year-End Tax Planning for Business Owners," 17th Annual Estate & Elder Law Symposium, Pennsylvania Bar Institute, November 2016
"Effective Planned Giving for Everyone," Wheeling Jesuit University, June 2016
"Modern Planned Giving," Pittsburgh Foundation, December 2015
"Current Trends in Estate Planning for Land Owners," November 2015
"Practical Planned Giving," Wheeling Jesuit University, June 2015
"Practical Trust Planning and Current Trends," June 2015