

Michael Kuczynski

COUNSEL

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As a counsel in the Tax and Nonprofit Organizations practices, Michael plays a vital role in providing comprehensive legal guidance to clients at Polsinelli. With a focus on nonprofit organizations, Michael collaborates with the firm's team of attorneys to tackle complex matters. His experience encompasses a wide range of corporate governance and transactional issues, including:

- Mergers, acquisitions and dispositions involving hospitals and physician practices
- Nonprofit member substitutions
- Joint venture agreements
- Internal reorganizations
- Tax efficient structures
- Unrelated business income analysis
- Application for tax-exempt status
- Section 501(r) Affordable Care Act compliance
- Private foundations

Michael leverages his experiences in law, finance, tax consulting and as Executive Director of Tax at a large health system to find pragmatic, business focused solutions that take into account the needs of stakeholders throughout the organization. Prior to his time at the health system, Michael worked in the exempt organizations tax practice of a Big Four accounting firm, where he focused on 501(c)(3) consulting, including unrelated business income, corporate governance, tax compliance and Affordable Care Act requirements.

In addition, Michael actively contributes to the community as a member of the finance committee and acts as a tax specialist for a 501(c)(3) organization based in Atlanta. This organization provides emergency assistance to food service workers facing hardship.

Education

- University of Miami School of Law (LL.M., 2010)
- University of Miami School of Law (J.D., 2009)
- Tulane University - A.B. Freeman School of Business (M.A., 2006)
- Tulane University - A.B. Freeman School of Business (B.S.M., 2006)

Capabilities

- Tax
- Nonprofit Organizations
- Corporate & Transactional
- Health Care
- Faith-Based Health Care Organizations
- Academic Medical Centers
- Joint Ventures & Strategic Alliances
- Post Chevron Educational Resources & Updates

Bar Admissions

- Florida
- Georgia

Memberships

- American Health Law Association
 - Chair of Tax and Finance Practice Group, 2027

Recognition

- Named to *Georgia Trend's* Legal Elite list for Taxes/Estates/Trusts, 2024

Matters

- Advised a national charity on its formation of a venture fund.
- Utilized a novel supporting organization structure to create energy as a service for a tax-exempt hospital.
- Advised a private foundation on its expansion from \$35 million in assets to over \$1.2 billion in assets.
- Created a nonprofit entity for the preservation and protection of parks and wildlife.
- Created a new parent as a Type II Supporting Organization to allow a national nonprofit to pursue member substitutions.

Polsinelli at Work

March 20, 2025

DEI-Related Executive Orders Move Forward After Fourth Circuit Grants Stay of Preliminary Injunction; Federal Agency Actions

On March 14, 2025, the Fourth Circuit Court of Appeals allowed the Trump administration to enforce executive orders (EOs) aimed at restricting Diversity, Equity and Inclusion (DEI) programs while litigation continues. These EOs have sparked legal challenges, with the National Association...