



Suzanne R. Galyardt

PARTNER

Columbus

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Columbus, Ohio 43215

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Practice Areas

Taxation

Trusts, Estates and Wealth
Transfer

Education

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

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

Bar & Court Admissions

Ohio

*Admitted to practice law only in
the states listed above.*

Industries

Agriculture

Tax-Exempt Organizations

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 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.

Suzanne received her J.D. with honors from The Ohio State University 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.

Honors & Recognitions

The Best Lawyers in America, Trusts and Estates, 2024–2026; Nonprofit / Charities Law, 2026

Columbus CEO, Best Lawyers, Nonprofit / Charities Law, 2023; Trusts & Estates, 2023; Litigation – Trusts and Estates, 2025

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

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