

## Nonprofit Entities & Tax-Exempt Organizations

We serve nonprofit entities (taxable and nontaxable) and tax-exempt organizations in all aspects of tax, management, organization and administration, including issues unique to their particular nonprofit status and purpose. Representative clients include schools, universities, hospitals, charities, foundations, donor advised funds, endowments, supporting organizations, family foundations, country clubs, social clubs, trade associations, civic organizations, churches and other religious organizations.

Our attorneys focus on the purpose and mission of our nonprofit and exempt organization clients and the unique legal considerations applicable to them. To best serve our clients, we often work closely with other practice areas, including the Corporate, Employment & Benefits, Litigation, Commercial Real Estate and Trusts & Estates practice groups. This collaboration allows us to anticipate and address many problems and situations that arise in the life of a nonprofit entity and tax-exempt organization.

### AREAS OF CONCENTRATION

- Nonprofit corporate and limited liability company matters
  - Formation of entities
  - Filing of Forms 1023 and 1024 for exempt status
  - Joint ventures and strategic alliances, including with for-profit entities and/or for-profit subsidiaries
  - Governance structures and compliance considerations
  - Control matters
  - Dissolution and liquidations
  - Reorganizations
- Mergers and Consolidations
  - Counsel related to form and terms of transaction
  - Organizational and compliance matters
- Exempt Organizations
  - Public charities and private foundations
  - Schools and universities
  - Hospitals





- Social justice organizations
- Trade associations
- Civic associations
- Churches and other religious organizations
- Membership organizations and clubs
- Endowments
- Donor advised funds
- Supporting Organizations
- Taxation
  - Tax controversies, audits and appeals
  - Counsel regarding unrelated business income tax (UBIT) issues
  - Counsel regarding risks of loss of exempt status, sanctions
- Financing transactions and corporate finance
- Corporate governance
  - Advise on duties of directors, executive and director succession, executive and director compensation
  - Governance structure, board and committee practices, disclosure and compliance policies, director independence
  - Member structures, including member rights, privileges, preferences and roles
- Employee benefits and compensation planning
  - Retirement plans, including 401(k) plans, 403(b) plans and 457 plans
  - Welfare benefit, cafeteria and other related plans
  - Health Reform (ACA) compliance
  - Employment and consulting agreements
  - Termination and severance agreements
- Property Tax Treatment
  - Real Property
  - Business Personal Property
  - Sales and Use Tax