OUR PRACTICE

Exempt Organizations and Nonprofits

Exempt organizations and non-profit organizations face dual challenges: not only complying with complex federal and state laws, rules, and regulations that target exempt organizations and non-profits specifically, but also addressing many of the laws that impact for-profit entities. As trusted advisors to our exempt organization and non-profit clients, we utilize our knowledge and experience with regulations and legal restrictions that govern exempt organizations to guide them through even the toughest and most complex situations. In addition, we leverage our in-depth experience in other areas of law to ensure that our exempt and non-profit clients are provided service on every level, not only with tax issues, but also with employment laws and benefits, government contracts, privacy, intellectual property issues, and beyond.

Our clients include public charities, private foundations, hospitals, colleges and universities, scientific research organizations, governmental entities, trade associations, social welfare organizations, political action committees, and other tax-exempt organizations. We deliver the full range of services for all these organizations, whether it is forming an entity, providing analysis on partnerships, joint ventures, affiliated entities, and supporting organizations, drafting management contracts, or converting to for-profit status, among others. We also obtain IRS determinations of tax-exempt status for our clients, respond to IRS information and audit requests, prepare state and local filings for charitable solicitations and tax exemption, and advise on tax-exempt governance. We also guide them on intermediate sanctions and private inurement issues and provide unrelated business income and excise tax analyses.

We represent our clients before the Internal Revenue Service, as well as state taxing authorities and other governmental authorities. We also represent our clients in federal and state courts on the wide variety of issues that may impact them.



Representative Matters

Results may vary depending on your particular facts and legal circumstances.

- Prepared and filed tax exemption applications on behalf of Sections 501(c)(3), 501(c)(4), and 501(c)(6) organizations; drafted governance policies, including conflicts of interest, gift, document retention, and other governance policies; and advised clients on appropriate practices for maintaining tax exemption and ensuring good governance.
- Represented a non-profit health system in obtaining tax-exempt status for seven integrated delivery system (IDS) medical foundations involving physician-controlled board governance structures, but with sufficient reserve powers in favor of the health system corporate member to maintain exempt status.
- Represented a large state university system in its re-structuring of its educational entities, supporting
 entities, limited liability companies and real estate holdings with the goal of minimizing unrelated
 business income exposure and preserving tax exemption.
- Represented a large scientific research organization as it pursues cutting-edge science by engaging
 the foremost scientists in astronomy and related fields, participating in collaborations with other
 scientific organizations, colleges and universities in their explorations of the universe and protecting
 and disseminating the scientific data and research that the organization and its collaborators have
 generated.