

OUR PRACTICE

Exempt Organizations and Nonprofits

Our clients are private foundations, public charities, hospitals, colleges and universities, governmental entities and other tax-exempt organizations. We deliver the full range of services for these organizations, whether it is the formation of an entity or providing analysis on partnerships, joint ventures, management contracts and conversion to for-profit status, among others. We organize nonprofit entities, obtain determinations of tax-exempt status, respond to IRS information requests, prepare state and local filings for charitable solicitations and tax exemption, and advise on tax exempt corporate governance. In addition, we assist with intermediate sanctions and private inurement issues, and provide unrelated business income analyses.

We know the complex regulations and legal restrictions that govern tax-exempt organizations, and our clear understanding will guide clients through even the toughest situations. Clients are represented before the Internal Revenue Service as well as state taxing authorities and other governmental authorities. Our ability to leverage the in-depth experience of other practice areas of law assures that our clients are given service on every level, from tax issues to employment benefits and beyond.



Representative Matters

- Prepared and filed tax exemption applications on behalf of 501(c)(3) and 501(c)(6) organizations, drafted conflicts of interest policies and advised clients on appropriate practices for maintaining tax exemption.
- Represented a nonprofit 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.
- Seeks exemption for nonprofit organizations from the Internal Revenue Service and advises nonprofit organizations on operational issues.