

Trusts, Estates and Charitable Organizations

Charitable and Tax-Exempt Organizations

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Charitable and tax-exempt organizations have many of the same legal needs as their for-profit relatives. They also face many similar challenges. However, there are important differences in the way tax, corporate and other laws deal with nonprofit and tax-exempt organizations. These differences can produce highly complex legal issues requiring an in-depth understanding of the unique laws and regulations governing the organizations. We help clients efficiently and effectively address these issues.

Our charitable and tax-exempt organizations attorneys provide practical, client-centered advice to a wide range of entities, including the following

- ▶ Arts-related organizations
- ▶ Broadcasters
- ▶ Business and trade associations
- ▶ Educational institutions
- ▶ Governmental entities
- ▶ Healthcare institutes
- ▶ Indian tribes
- ▶ Private foundations
- ▶ Public charities
- ▶ Religious and social service organizations
- ▶ Trade associations

In addition, our group advises clients on the full range of legal issues arising from the creation, operation and dissolution of charitable and tax-exempt organizations. These services include

- ▶ Formation and qualification of new tax-exempt status
- ▶ Nonprofit mergers, acquisitions, conversions to and from tax-exempt status, and dissolutions
- ▶ Compliance with state and federal laws governing insider transactions and private inurement
- ▶ Corporate governance and director and officer liability
- ▶ Conflicts of interest
- ▶ Unrelated business income
- ▶ Lobbying and political campaign activities
- ▶ Ownership of for-profit enterprises
- ▶ Joint ventures with for-profit organizations
- ▶ Investments in a variety of contractual and general corporate matters

Some of our clients have international relationships. We advise them on operating in foreign countries, establishing foreign subsidiaries, making grants to foreign organizations, fundraising on behalf of foreign entities and complying with U.S. antiterrorism laws.

Our advice to section 501(c)(3) organizations includes fundraising and donor-related activities, compliance with charitable solicitation laws, availability of income tax deductions for donors, endowment funds, creation of charitable remainder and lead trusts, and creation of gifts, annuities and pooled income funds.

We also provide advice on complex tax matters, among them intermediate sanctions, private benefit, unrelated business income

tax, tax-exempt financing, private foundation compliance, tax reporting, and employment and excise tax matters.

Our lawyers are experienced in dealing with the Internal Revenue Service; obtaining tax determinations and rulings; and coordinating tax audits and handling tax controversies, both administratively and in court.