

## Charitable & Tax-Exempt Organizations

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.

Foster Garvey Charitable & Tax-Exempt Organizations attorneys have a long history of working with nonprofits and tax-exempt organizations. We understand the challenges these organizations encounter with funding constraints and regulatory issues. Our attorneys are sensitive to an organization's needs and take great pride in partnering with clients to achieve their charitable and philanthropic goals.

We provide counsel to a broad range of organizations, including:

- Arts-related organizations, including museums
- Broadcasters
- Business and trade associations
- Community development and relief organizations
- Educational institutions (all levels)
- Governmental entities
- Health care institutions and organizations
- Homeowners associations
- Native American tribes
- Private foundations
- Public charities
- Religious and social service organizations
- Social clubs
- Tax-exempt housing developers and operators
- Trade associations

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### Related Services

Family-Owned & Closely  
Held Businesses  
Tax  
Trusts & Estates Litigation  
Trusts, Estates & Charitable  
Organizations

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 these clients on operating in foreign countries, establishing foreign subsidiaries, making grants to foreign organizations, fundraising on behalf of foreign entities and complying with U.S. anti-terrorism 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.

Foster Garvey also provides advice on complex tax matters, including intermediate sanctions, private benefit, unrelated business income tax, tax-exempt financing, private foundation compliance, tax reporting, 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.

### **Blog Posts**

4th Annual Family and Closely Held Business Summit  
*Family Business Bulletin*, 10.10.18