

Tax-Exempt Organizations

A dedicated and full-service practice, we provide tax-exempt nonprofit organizations with comprehensive legal advice tailored to the particular challenges they face. We know the unique rules and regulations that govern these organizations and regularly guide them through formation and all aspects of their operation. Wiley's Tax-Exempt Organizations Practice works closely with our Election Law & Government Ethics Practice on lobbying and political campaign activities.

We represent a wide variety of organizations, including:

- 501(c)(3) public charities and private foundations
- 501(c)(4) social welfare organizations and issue advocacy groups
- 501(c)(6) trade associations and chambers of commerce
- 527 political organizations

Focusing on practical advice that makes sense of complex situations, actionable feedback and real-world applications, sound judgment, and streamlining our full suite of services, we advise our exempt organization clients on:

- Entity formation, including preparing articles of incorporation, bylaws, resolutions, and corporate policies that satisfy corporate and tax requirements, and obtaining and maintaining federal and state tax-exempt status;
- Corporate governance and fiduciary duties of boards of directors and officers;
- Operations, joint ventures, partnerships, and other transactions with affiliated exempt and for-profit entities;
- Acquisitions, mergers, and spin-offs of tax-exempt organizations and divisions;
- Compliance with regulations from state and local campaign finance, corporate, and tax agencies, as well as the Federal Election Commission (FEC) and Internal Revenue Service (IRS);
- Tax rules on excess benefit transactions, intermediate sanctions, unrelated business income, and restrictions on lobbying and political campaign activities;
- Contractual matters, including drafting and reviewing agreements with vendors, consulting agreements, real estate leases, trademark licenses, and grant agreements;

- Reviewing public communications, advertisements, social media, and other related activities for compliance with IRS, FEC, Federal Communications Commission requirements, and other legal requirements;
- Registration and reporting requirements with the IRS, FEC, and state agencies, including preparing and review federal and state tax returns such as the IRS Form 990 series and 1120-POL, and state charitable solicitation registrations;
- Conducting internal legal compliance audits;
- IRS examinations and tax controversies

Contact Us

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