

EXEMPT ORGANIZATIONS

The Exempt Organizations Practice Group at Shulman Rogers consists of a core group of interdisciplinary attorneys who advise and assist a wide array of public and private philanthropic, health care, educational, medical and scientific, religious, housing, neighborhood redevelopment, cultural, artistic and athletic organizations. Additionally, we represent trade associations, business leagues, common ownership community facilities and incorporated municipalities.

Every nonprofit organization must deal at some level with federal and state administrative agencies. The laws governing exempt organizations are increasingly complex and specialized. Shulman Rogers' attorneys understand the unique issues that exempt organizations confront in achieving their objectives. We are experienced at setting up nonprofit organizations to meet the requirements of the I.R.S. and in drafting articles and bylaws to make sure that officers, directors and trustees are protected from liability and lawsuits.

Our attorneys also serve as board members and chairpersons for many area non-profit organizations. Our legal expertise together with our commitment to providing leadership in non-profit organizations helps Shulman Rogers's Exempt Organizations Practice Group provide unparalleled service to the non-profit sector.

Exempt Status and Regulatory Issues

- Developing strategies to achieve the goals of exempt corporations, trusts and associations.
- Preparing articles of incorporation, bylaws and other organizational documents, paying special attention to tax objectives.
- Preparing applications and reports for federal, state and local income, property, sales and franchise tax exemptions.

PRACTICE CHAIR

Max R. Masinter

ATTORNEYS

Robert B. Canter

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Jay M. Eisenberg

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Deborah A. Klis

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EXEMPT ORGANIZATIONS (Continued)

- Structuring formation of taxable and tax-exempt subsidiaries of exempt organizations.
- Compliance issues relating to officer and executive compensation.
- Advising exempt organizations on the legal and tax ramifications of proposed activities and relationships with other organizations.
- Providing advice regarding limitations on lobbying activities.
- Counseling on state laws regulating the conduct of charitable gaming.
- Educating organizations in matters of antitrust compliance and training, membership (exclusion and expulsion) issues, standards setting and certification.
- Advising charitable organizations on state law filing requirements.

Charitable Giving Issues

- Advising about annual, capital and deferred giving development programs, including the preparation of agreements, charitable remainder and lead trusts, gift annuities and pooled income funds.
- Assisting individuals and entities with their charitable giving matters.

Operational and Transactional Issues

- Preparing personnel manuals, drafting and negotiating employment and severance agreements and releases.
- Providing general counsel for exempt organizations with respect to governance, operations and other business matters (including the application of Sarbanes-Oxley to the tax-exempt sector).
- Drafting and negotiating a wide array of contracts between exempt organizations and their vendors.
- Advising organizations on intellectual property issues.
- Submitting I.R.S. and state ruling requests on contemplated transactions.
- Assisting organizations with matters arising from commercial and residential development, the rent and sale of properties, debt financing, lease negotiations and private foundation ownership of real estate.
- Counseling on mergers and other consolidations among multiple exempt organizations.

Governance and Corporate Structure

EXEMPT ORGANIZATIONS (Continued)

- Advising organizations on matters concerning board composition and selection, director and board oversight of organizational activities.
- Providing ongoing advice on unrelated business income tax (UBIT) questions and private foundation matters.

Associations

- Advice and counsel on structuring classes of membership and permissible member services.
- Antitrust and unfair competition compliance and training.
- Intellectual property issues including technology licensing and transactions, trademark, copyrights and trade secrets.
- Certification and, standard-setting and accreditation services and advice.
- Contractual, regulatory, and tax advice relating to joint ventures.

International and Immigration Matters

- International issues associated with trade controls and the sanctions program of the Office of Foreign Assets Control (OFAC).
- Governance, structural and organizational issues of U.S.-based organizations with affiliates and offices in other countries.
- Transfer of foreign personnel to and within the U.S.
- Immigration: Temporary work visas, permanent residence sponsorship, and immigration compliance for non-profit organizations including universities, hospitals/clinics affiliated with universities, religious organizations, governmental and private research organizations, institutions affiliated with universities, and primary and secondary educational institutions.

Disputes

- Combined Federal Campaign disputes
- Headquarters and real property disputes
- Employment and corporate government disputes
- Litigating issues concerning fiduciary conduct and liability and employment related claims
- Dispute resolution and litigation services for trade association certification/decertification

EXEMPT ORGANIZATIONS (Continued)

EVENTS

Duties and Risks of Serving as a Director of a Tax Exempt Organization