

## Exempt Organizations

At Shulman Rogers, we have a deep wealth of knowledge on issues confronting tax-exempt organizations. In addition to formation and operational issues, we also handle IRS' inquiries and other tax controversy matters. Our attorneys have experience working at the Internal Revenue Service in Chief Counsel, Exempt Organizations, and know what issues may likely be of interest to the IRS. We also routinely negotiate joint ventures between non-profit and for-profit entities, along with a variety of operational issues for associations, public charities, private foundations, social clubs and all types of exempt organizations.

### Tax-Exempt Organizations

- Prepare requests for exemption determination letters for charitable organizations, trade associations, social clubs and other tax-exempt organizations
  - Review Forms 990 and other tax filings for red flags, inconsistencies, and completeness
  - Review activities to determine liability for unrelated business income tax
  - Structure partnerships or joint ventures with non-exempt businesses to ensure that tax-exempt status is not jeopardized
  - Represent tax-exempt entities before the Internal Revenue Service and/or state tax agency relating to issues pertaining to exemption, UBIT, lobbying, private foundation excise taxes, section 4958 excess benefit issues, conservation easements and other miscellaneous tax issues
  - Represent tax-exempt entities in non-tax litigation with tax-related issues
  - Serve as an expert witness in tax and non-tax litigation regarding nonprofit governance and civil fraud connected to exempt organizations
  - Handle issues pertaining to section 501(c)(4) "dark money" political and lobbying social welfare-exempt organizations
  - Advise clients regarding syndicated and non-syndicated charitable conservation easements
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