

Nonprofit and Exempt Organizations

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Running a nonprofit means navigating federal and state rules that only get more complicated every year. Shulman Rogers' Exempt Organizations attorneys work with public charities, private foundations, trade associations, healthcare and educational institutions, religious organizations, and cultural and arts groups across Maryland, Virginia, and D.C. We help these organizations stay compliant, well governed, and focused on their mission.

Beyond the compliance work, our attorneys serve on boards and chair committees for nonprofits throughout the region. That means we understand these organizations from the inside, not just as outside counsel.

What We Handle

- Formation and tax exemption for public charities, private foundations, trade associations, and social welfare organizations
- Form 990 review and compliance
- Unrelated business income tax planning
- Joint ventures and partnerships between nonprofit and for-profit entities
- IRS and state agency representation on exemption, lobbying, and conservation easement matters
- Board governance and fiduciary risk counseling
- Employment counsel, including executive compensation and employee handbooks
- Litigation support in governance and civil fraud matters

Charitable Giving

- Annual, capital, and deferred giving program development
- Charitable remainder and lead trusts, gift annuities, and pooled income funds
- Guidance for individuals and families on their own charitable giving

Governance and Operations

- Board composition and fiduciary oversight
- Personnel manuals and employment agreements
- Vendor contracts and negotiations
- Intellectual property counsel
- Real estate matters, including leases and property transactions
- Mergers and consolidations between exempt organizations

Associations

- Membership structure and classes of membership
- Antitrust and unfair competition compliance
- Certification, standard setting, and accreditation programs
- Intellectual property, including licensing, trademarks, and trade secrets
- Joint venture counsel, including contractual, regulatory, and tax guidance

International Matters

- OFAC trade sanctions compliance
- Governance for U.S. organizations with international affiliates
- Transfer of foreign personnel to and within the U.S.

Disputes

- Combined Federal Campaign disputes
- Real property and headquarters disputes
- Employment and corporate governance disputes
- Fiduciary conduct and liability litigation
- Trade association certification and decertification disputes

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