Foster Garvey

Charitable & Tax-Exempt Organizations

Making your *mission* our *purpose*

Charitable and tax-exempt organizations face many of the same legal challenges as for-profit entities but often operate under a unique set of rules that can make compliance very complex. We bring a wealth of experience in this area to help you navigate the specialized laws governing charities, nonprofits, and other tax-exempt organizations so you can carry out your organization's mission effectively.

Our clients include various charitable and tax-exempt organizations, from arts organizations and museums to health care institutions, educational institutions, religious groups, and trade associations. We also advise on tax-exempt housing development, social services, private foundations, and entities with international affiliations.

With a long history of partnering with nonprofit organizations and tax-exempt organizations, we understand the inherent operational and regulatory challenges of this sector. We provide end-to-end legal guidance, including:

Legal Services for Charitable and Tax-Exempt Organizations

- **Formation and Tax-Exempt Status:** Assisting new organizations in obtaining tax-exempt status and maintaining compliance.
- **Corporate Governance and Compliance:** Advising on board responsibilities, director and officer liability, conflicts of interest, and state and federal compliance.
- **Mergers, Acquisitions, and Conversions:** Guiding organizations through complex transactions such as mergers, conversions to and from tax-exempt status, and dissolutions.
- **Operational Issues:** Supporting clients in areas such as unrelated business income, lobbying activities, joint ventures with for-profits, and ownership of taxable entities.
- **Complex Tax Matters:** Advising on intermediate sanctions, private benefit, unrelated business income tax, tax-exempt financing, private foundation compliance, tax reporting, employment and excise tax 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.

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Our charity attorneys and tax-exempt advisors have deep experience working with the Internal Revenue Service, obtaining tax determinations and rulings, coordinating tax audits and handling tax controversies, both administratively and in court.

Contact

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