

## NONPROFIT ORGANIZATIONS

We have an extensive nonprofit organizations practice and provide legal services to public charities, private foundations, and religious and mutual benefit organizations. We provide general counseling in matters such as corporate organization, tax, trust formation and governance, political activity, charitable giving, estate planning, and the many rules governing public charities, community foundations, and private foundations. We also provide litigation representation in tax disputes and general litigation matters.

Following are some of the services we perform for our nonprofit organization clients:

- Selection of optimal organizational form
- Pre-incorporation planning
- Formation and dissolution of trusts and corporations
- Tax exemption applications
- Mergers between nonprofit corporations
- Corporate restructuring, trust modification
- Director and trustee liability
- Communications and filings with state Attorneys General, the IRS, and the Franchise Tax Board
- Employment, compensation, and independent contractor issues
- Charitable trust creation and other deferred or planned giving arrangements for donors to nonprofit organizations
- Compliance with rules regarding elections/political activity
- Bond financing
- General operating issues, such as leases and agreements