



## TAX-EXEMPT ORGANIZATIONS

Tax-exempt organizations must address an increasingly complex body of legal issues. Burke, Warren, MacKay & Serritella guides these organizations through the labyrinth of federal and state regulations by providing them with sophisticated, multidisciplinary legal advice.

Our clients include a wide range of tax-exempt organizations, including public charities, private grant-making foundations, private operating foundations, supporting organizations, educational institutions, arts and cultural organizations, social service organizations, professional and trade associations, churches and religious organizations, social clubs and other membership groups, pension funds, and varied government agencies, lobbying and other advocacy groups, taxing districts, and authorities.

We represent tax-exempt organizations in all aspects of their operations and management, providing comprehensive guidance from corporate governance to tax advice and litigation assistance. Our attorneys assist clients in organizing, obtaining, and maintaining exempt status. We counsel our clients on tax compliance issues, including federal and state income taxation, unrelated business income tax, and private inurement and intermediate sanctions rules. We help our clients work through the complex federal rules related to legislative and political campaign activities, using for-profit subsidiaries, participating in partnerships and joint ventures, as well as obtaining relief from state and local sales tax and property tax. As a result, lawyers in every practice area of our firm have substantial experience advising tax-exempt organizations.

Our comprehensive knowledge and experience with a wide range of tax-exempt organizations and legal issues ensures that we can provide those organizations with high quality and efficient services. From organizing a tax-exempt organization to providing guidance to protect existing tax-exempt status or advising on business issues affecting an organization, our attorneys provide competent and effective advice and counsel.

### PROFESSIONALS

Jessica A. Cox

Raymond C. Fricke

Mary Kruit McWilliams

Gregory M. Winters

### RELATED PRACTICES & INDUSTRIES

Religious Organizations

Tax Advisory Services



## Services

- We organize not-for-profit corporations and unincorporated entities for state law purposes, including drafting incorporation documentation, bylaws and policies, conflict of interest policies, document retention policies and whistleblower policies.
- We prepare and file or review and offer support regarding IRS Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, and IRS Form 1024, Application for Recognition of Exemption Under Section 501(a).
- We advise on the application of federal and state tax law and state corporate law to the operations and transactions of tax-exempt organizations, including advice related to the ban on participating or intervening in political campaign activities on behalf of (or in opposition to) candidates for elective public office, as well as guide tax-exempt clients through the complex rules on legislative and lobbying activities.
- We offer compliance services related to federal and state exempt organization tax laws, including Section 501(c)(3) of the Internal Revenue Code and state laws governing exemptions from real property tax and sales and use tax.
- We review annual tax filings, including Forms 990, 990-PF, and 990-T (UBIT) and related matters, such as excise tax on net investment income of private foundations and proper reporting of compensation arrangements.
- We advise on unrelated business income tax and related issues.
- We offer counsel regarding self-dealing and intermediate sanctions issues arising from executive compensation and other arrangements with staff, board members, and donors and their families. We provide advice on compensating directors, officers and executives under the Internal Revenue Service guidelines. We draft licensing agreements, employment and independent contractor agreements.
- We represent tax-exempt clients in proceedings with the Internal Revenue Service, state attorney general, and state departments of revenue, as well as with other federal, state, and local agencies.
- We advise boards of directors regarding their oversight responsibilities and assist in drafting board minutes reflecting board actions.
- We structure joint venture arrangements and help reorganize and plan mergers for our tax-exempt clients.