



## 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.

## Experience

- Principal trustee of a multi-million dollar private charity with investment and grant making responsibilities
- Educates clients about charitable planning techniques and entities, establishing the philanthropic entity and advising on all administrative processes
- Forms and advises public charities (including donor advised funds), private operating foundations, and private grant-making foundations—counseling on all matters related to corporate formation, governance, and tax, including federal tax exemption, state registrations, private foundation excise taxes, and sales tax



- Advises clients on a variety of family wealth preservation matters, including estate and gift planning; estate, gift, and generation-skipping transfer tax issues; closely held businesses and succession planning; and privacy and asset protection

## Insights

### NEWS

Burke Warren a Proud Sponsor of Boys & Girls Clubs of Chicago 2023 Youth of the Year Competition & Dinner

News, [January 20, 2023](#)

Burke Warren Partner John Stephens Named Advisory Board Member of AbstoneLalley, Inc.

News, [January 16, 2023](#)

Burke Warren a Proud Supporter of Direct Effect Charities 2022 "Letters to Santa" Program

News, [December 15, 2022](#)

Burke Warren Elects Joshua Cauhorn as Director

News, [December 12, 2022](#)

Burke Warren Elects Jessica Cox as Shareholder

News, [December 12, 2022](#)

Burke Warren Elects Stephen Schuster as Shareholder

News, [December 12, 2022](#)

Season's Greetings and Best Wishes for a Happy New Year From Burke Warren!

News, [December 6, 2022](#)

Christine Eduardo and Mathew Musipa, Participants in Burke Warren's Fall 2022 3L Minority Internship Program, Accept Offers to Join the Firm

News, [December 5, 2022](#)

Burke Warren a Proud Sponsor of Catholic Charities of the Archdiocese of Chicago 2022 Spirit of Saint Nicholas Ball

News, [December 2, 2022](#)

Burke Warren a Proud Sponsor of Chicago Children's Museum 2022 Gala

News, [September 27, 2022](#)

Burke Warren a Proud Sponsor of After School Matters

News, [September 15, 2022](#)

Burke Warren 2022 3L Minority Internship Program Participant Mathew Musipa Quoted in U of I Blog Article Entitled, "Immigration Law Clinic students win two asylum cases"

News, [September 15, 2022](#)



Burke Warren Selects Christine Eduardo and Mathew Musipa to Participate in the Burke Warren 2022 3L Minority Internship Program  
News, [August 29, 2022](#)

Burke Warren a Proud Sponsor of Chicago Volunteer Legal Services Vino + Van Gogh 2022 Event  
News, [August 24, 2022](#)

Burke Warren a Proud Sponsor of 2022 @gives back Golf Classic  
News, [August 19, 2022](#)

Burke Warren a Proud Sponsor of 17th Annual Savills Landlord Challenge Charity Golf Event  
News, [August 5, 2022](#)

Burke Warren Launch of New Firm Website Coincides with Firm's 30th Anniversary Milestone  
News, [July 28, 2022](#)

Burke Warren Partner John Stephens Quoted in Crain's Chicago Article Entitled, "For Black lawyers, roadblocks to partnership persist"  
News, [June 10, 2022](#)

Burke Warren a Proud Supporter of the American Red Cross of Greater Chicago 2022 Heroes Breakfast  
News, [May 4, 2022](#)

Burke Warren Cited In Chicago Tribune Article Regarding a Pro Bono Case Recently Undertaken by the Firm  
News, [May 3, 2022](#)

Burke Warren Serves as Pro Bono Counsel in Federal Lawsuit Charging Advocate Health and Hospitals Corporation with Racial Discrimination  
News, [April 21, 2022](#)

Burke Warren Welcomes Peter Ivancsits as Its Chief Financial Officer  
News, [April 18, 2022](#)

Burke Warren Proud to Participate in the Chicago Bar Foundation's 2022 Investing in Justice Campaign  
News, [April 6, 2022](#)

Burke Warren a Proud Member Firm of the Chicago Lawyers' Committee for Civil Rights  
News, [February 21, 2022](#)

Burke Warren a Proud Sponsor of 2022 Entrepreneur and Family Business Council Gala  
News, [January 25, 2022](#)

Burke Warren a Proud Sponsor of Diocese of Joliet 2021 Catholic Ministries Annual Appeal  
News, [October 28, 2021](#)

#### ALERTS

Burke Warren Remains Fully Committed to Client Service Through Remote Working Capabilities  
Alert, [March 18, 2020](#)