



TRUSTED LEGAL EXPERTISE

Nonprofit Organizations

Our experience and expertise cover the full range of matters related to nonprofit organizations.

Nonprofit organizations play a significant and ever-increasing role in the well-being of our society. We support this role by working with nonprofits and their founders, directors, members and officers regarding entity formation, operational issues, applications for federal and state tax exemption, regulatory compliance, compliance with federal and other requirements for maintaining tax exempt status, self-dealing and intermediate sanctions, unrelated business income tax, fiscal sponsorships, charitable solicitations, employment compliance and investigations, tax-exempt bond financings, endowment funds, property tax exemption and appeals, lobbying and political activities, joint ventures, grant making, program related investments, ongoing annual corporate maintenance (Statement of Information filings, annual or quarterly minutes for Board of Directors meetings, etc.), mergers, dissolutions, contracts and other related matters.

Our attorneys represent a wide variety of public charities, private foundations, and other nonprofit organizations, including scientific research organizations, social welfare organizations, professional societies, trade groups, educational institutions and related groups, religious organizations, business leagues, hospitals and related groups, social clubs, and organizations dedicated to animal welfare, environmental protection, human rights, arts and culture, and other philanthropic causes.

Representative matters include the following:

- ▶ Serve as borrower's counsel on \$30 Million refinance and reissuance of tax-exempt bonds.
- ▶ Advise social welfare organization concerning compliance with the California Nonprofit Integrity Act.
- ▶ Perform legal audits of existing business operations and governance to determine compliance with federal and state regulations.
- ▶ Advise housing entity concerning the creation of a \$30 Million endowment fund and transfer of real estate assets.
- ▶ Prepare endowment agreements and related policies.
- ▶ Serve as borrower's counsel on \$25 Million bond financing for improvement and construction of school facilities.
- ▶ Assist and advise an organization with over 1 million members with the amendment of its governing documents and the implementation of proper governance procedures.
- ▶ Assist with the dissolution of an organization with \$15 million in annual contracts with a county governmental agency, including the transfer of such contracts to successful service providers.
- ▶ Negotiate and prepare executive compensation agreement for University President.
- ▶ Negotiate and prepare vaccine development contract between domestic research entity and Swedish joint venture partner.
- ▶ Serve as outside general counsel to organization regulating youth sports in California.
- ▶ Represented a large non-profit before the Internal Revenue Service to help secure a private letter ruling from the IRS regarding whether an activity generating approximately \$60 million dollars a year was substantially related to the charitable purpose of the organization and not subject to the Unrelated Business Income rules.

- ▶ Have represented multiple nonprofit organizations in merger transactions (both disappearing and surviving entities).
- ▶ Assisted medical related nonprofit with acquisition and construction of new housing facility.



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