KRIEG DEVAULT

Nonprofit and Exempt Organizations

Krieg DeVault lawyers understand the legal, organizational and governance challenges that increased regulatory attention has created for nonprofit and tax-exempt organizations. Having served nonprofit organizations as in-house general counsel, senior executive officers, and governing board members and trustees, we have a practical understanding of nonprofit operations that enables us to effectively represent clients before state and federal taxing authorities and regulatory bodies. Hospital and health organizations, public charities, supporting organizations, educational institutions, churches, government entities, and special purpose tax-exempt organizations all seek our help on tax compliance and planning, governance issues, and transactional needs (including acquisition and operation of for-profit entities). We also represent many private foundations and charitable trusts, making sure that their organization and structure meet all Internal Revenue Code requirements for tax-exempt status while accomplishing their specific purposes and objectives. Our goal is to help nonprofit and tax-exempt organizations plan and achieve their financial objectives while maximizing their tax advantages.

Focus Areas

Formation of nonprofit organizations

Application for tax-exempt status

Formation of private and operating foundations

Governance and compliance issues, including advising on conflict of interest policies, code of ethics reviews, whistleblower policies, investment and budget procedures, and mission reviews

Structuring joint ventures with for-profit partners

Property tax exemption applications and challenges

Charitable gaming issues

Unrelated Business Income Tax (UBIT) issues

Fundraising compliance

Excess nonprofit transaction compliance

Annual capital and deferred giving program development

General counsel services

Trade association formation and counseling

Tax-exempt financings

Government affairs and legislative services

Representation before state agencies

Employee benefits and executive compensation strategies

KRIEG DEVAULT

Employment law counseling

Intellectual property and technology law strategies

Real estate transactions and issues

Litigation, including mediation, arbitration, and other dispute resolution strategies

Health care law counseling

Creditors' rights and bankruptcy law counseling