



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.

Services

- 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
- 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

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