

## NON-PROFIT AND TAX-EXEMPT ENTITIES

The attorneys in the tax group of Sheppard Mullin advise non-profit and tax-exempt organizations of all kinds with regard to tax and other laws applicable to such entities. Our attorneys routinely:

- Advise non-profits, private foundations, public charities, supporting organizations, charitable trusts and donor advised funds on choice of entity, corporate governance, transaction structuring, and regulatory compliance
- Advise boards of directors, foundation managers, officers and trustees with respect to fiduciary duties and compliance with corporate and taxation law requirements
- Advise regarding formation and operation of charitable and other non-profit entities
- Prepare and file tax-exemption applications with the IRS and state taxing agencies
- Structure and negotiate joint ventures, alliances, mergers and acquisitions with or among non-profit and for-profit entities, including acquisitions and ventures with hospitals
- Advise non-profits on charitable registration, reporting and information requirements applicable in connection with fundraising
- Prepare and file property tax welfare exemption applications with taxing agencies
- Advise regarding private foundation rules
- Counsel clients concerning related-party transactions, excise taxes, excess benefit transactions, and executive compensation
- Analyze whether proposed transactions or operations will create unrelated business taxable income, and advise on how to minimize or avoid UBTI
- Advise regarding advertising and sponsorship rules, including on the Internet
- Counsel clients as to supporting organization and donor advised fund rules
- Advise foreign-based non-profits and tax-exempt entities and U.S.-based entities with foreign operations or programs