

Nonprofit Team

Sheppard Mullin has unique experience advising nonprofit organizations. Our Nonprofit Team is comprised of attorneys across the country who have a dedicated focus on supporting nonprofit organizations and helping them achieve their objectives. We also counsel individuals and for-profit businesses in achieving their philanthropic goals and in their dealings with nonprofits.



Our Clients

We represent clients across the nonprofit sector, including:

- Hospitals, medical practices, health plans and other healthcare organizations
- Social service providers
- Scientific and medical research organizations
- Religious and denominational nonprofits
- International charities and “American Friends of” organizations
- Universities, schools and educational organizations
- Private foundations - family foundations and company foundations
- Arts and cultural organizations
- Trade associations, professional organizations and business leagues
- Nonprofit news and media organizations
- Homeowners associations and real estate and economic development organizations
- Environmental conservation organizations
- Cause-related and advocacy organizations, such as animal rights, youth, and sports organizations

Our experience counseling a broad range of clients enables us to provide not only technical legal support, but also practical solutions tailored to each client’s particular needs.

Our Services

Our Nonprofit Team supports clients throughout the entire lifespan of a nonprofit organization, including:

New Nonprofits

- Forming new nonprofits and obtaining tax exemption
- Structuring relationships between nonprofits and for-profits to qualify for tax-exemption
- Complex structures and groups of affiliated entities
- Fiscal sponsorship arrangements
- Obtaining state/local property, income and sales and use tax exemptions

Corporate Governance

- Counseling boards on governance
- Governance restructurings
- Advising on Bylaws and statutory compliance
- Conflict of Interest, fiduciary duties, ethics and best practices
- Corporate policies and procedures
- Preparing Board resolutions and minutes
- Supporting board and committee meetings

Compliance/Operations

- Avoiding excess benefit transactions, private inurement and private benefit
- Executive compensation (the “rebuttable presumption” process)
- Operational support – e.g., negotiating and drafting contracts
- Private foundation excise tax rules
- Review of annual filings, including IRS Forms 990 and 990-PF
- Unrelated business income tax
- Public charity vs. private foundation status qualification
- Compliance reviews / “health checks”
- Lobbying and political campaign restrictions

Transactions

- Structuring joint ventures, complex affiliations and other arrangements between tax-exempt and for-profit organizations
- Mergers and acquisitions
- Strategic corporate organizational planning
- Conversions to taxable and tax-exempt status
- Spin-offs of divisions of a tax-exempt entity into for-profit structures
- Dissolutions

Philanthropic Needs

- Fundraising and charitable solicitation matters
- Endowment funds and restricted gifts
- Grant-making guidelines and agreements
- Charitable solicitation registration
- Corporate sponsorship
- Commercial Co-Ventures/Charitable Sales Promotions

Industry-Specific Compliance

- Healthcare-specific requirements – e.g., Section 501(r), tax-exempt PCs
- Qualifying as a “church” or “integrated auxiliary” of a church
- Scientific research organizations and clinical research
- International organizations – tax compliance and charitable giving
- Trade associations – tax exemption issues and antitrust compliance

Investigations/Litigation

- Investigations and proceedings by state attorneys general and other governmental bodies

Accolades

- *Legal 500 US* Recognizes Sheppard Mullin Partners and Practice Groups Among the Best in the Country (2018 & 2019), with David Ulich, Tamar Rosenberg and Jay Gerzog individually recognized, and Tamar Rosenberg recognized as a Next Generation Lawyer - *Legal 500 US* (2019)
- Non-Profit Sector Law Firm of the Year in California - *Corporate Intl Magazine*, 2017

Sheppard Mullin's full-service Nonprofit Team also has particular experience advising nonprofits in many other areas of law, including privacy and data security, labor and employment, intellectual property, antitrust, finance, government investigations, immigration, litigation, real estate, trusts and estates, tax, arbitration, bankruptcy, Tribal and Indian Law and technology transactions.

Team Leaders



David Ulich

dulich@sheppardmullin.com
310.228.3741



Tamar Rosenberg

trosenberg@sheppardmullin.com
212.634.3084