## ECKERT SEAMANS

## Nonprofits

## OVERVIEW

Lawyers in the nonprofit practice group at Eckert Seamans have a long history of helping individuals, institutions, families, governments, and businesses accomplish their objectives in the most cost-effective manner possible. Our team of professionals has extensive experience and understands the roles nonprofits play as well as the ethical and fiduciary standards for which they are held accountable. We serve nonprofits at every level—corporate and private foundations; public charities such as educational institutions, cultural organizations, and health care providers; and other agencies and organizations—in connection with their formation, operation, and reporting obligations.

As a full-service national law firm, we leverage the comprehensive skills and knowledge across all of our practice areas to advise and assist nonprofit organizations with general counsel on a spectrum of matters involving tax, general business, planned giving and gift annuities, employment, intellectual property, operations, litigation, and risk management.

## **REPRESENTATIVE MATTERS**

- Assist clients in establishing family charitable foundations and trusts for various philanthropic purposes.
- Draft and negotiate a variety of contracts between nonprofit organizations and their vendors.
- Provide compliance advice and assistance with all IRS and state agency filings.
- Guide individuals and entities on charitable giving matters.
- Provide counsel regarding limitations on political and lobbying activities.
- Counsel on corporate restructuring, mergers, joint ventures, and dissolution.
- Advise on sales tax and real property tax exemption issues.
- Represent charitable organizations as beneficiaries of trusts and estates
- Advise on bond financing.
- Formation of tax exempt organizations, including pre-incorporation planning, selection of optimal organizational form, preparing articles of incorporation, bylaws and other organizational documents, and completing the Internal Revenue Service (IRS) application for recognition of tax exempt status. Recent examples include:
  - A girls' home in Nairobi, Kenya
  - Two schools in Africa
  - Two low-income housing organizations
  - A coalition to assist small business corporations in disaster planning
  - $\circ~$  A disaster relief organization
  - $\circ~$  A historical residence museum
  - $\circ~$  Several private family foundations
  - Multiple organizations that provide benefits and services for children and the intellectually and developmentally disabled
  - Youth and amateur sports organizations
  - $\circ~$  Wholly-owned physician practice subsidiary of regional hospital