

Exempt Organizations

As skilled nonprofit-law advisors, attorneys in Caplin & Drysdale's Exempt Organizations practice provide ongoing legal and practical advice to clients on how to structure their activities, often finding innovative approaches that allow our clients to achieve their programmatic objectives within the limits of the law.

Our attorneys provide assistance not only with respect to tax matters but also on a wide range of other legal issues faced by nonprofit entities. We also advise private individuals and for-profit entities that support or engage in transactions with exempt organizations.

Our lawyers have particularly strong experience and expertise in the following areas:

Public Charities and Private Foundations

Attorneys in our group are well-versed on the unique operational concerns facing public charities and private foundations. We routinely advise public charities on how to structure their fundraising, activities, and executive compensation to accomplish their charitable mission while complying with applicable rules. Our work on behalf of private foundations ranges from helping individuals who want to make traditional grants to helping some of the largest and most innovative foundations in the country explore the boundaries of program-related investments, grantmaking abroad, and venture philanthropy.

Lobbying & Political Activity

We advise a wide variety of charitable and social welfare organizations on how to achieve their advocacy objectives within the tax-law limits on lobbying and political activities. Our attorneys have deep expertise involving the unique rules and exceptions that affect an organization's ability to affect public policy. We routinely advise clients on these issues, and our attorneys have played an active role in shaping various aspects of the rules. We have successfully assisted many organizations in persuading the IRS that their advocacy activities are permissible under the tax rules, both when they have been seeking exemption and when they have been under examination. We work closely with our political-law practice when clients are engaged in advocacy work.

Corporate Governance

Our attorneys have experience not only in advising clients on legal requirements relating to corporate governance and also in helping organizations meet "best practice" governance standards, but they have also pioneered alternatives to the traditional board-governance structure. We can help your organization both fulfill its mission and meet the high expectations of its stakeholders and regulators by ensuring that it has appropriate structures, practices, policies, and procedures. We assist both organizations looking to make governance changes to help manage a crisis and those seeking to prevent problems before they arise.

Transactions

From mergers and acquisitions and innovative investments to traditional grants, from cost-sharing and affiliation agreements with related organizations to government contracts and grants, our attorneys have extensive experience with the range of transactions that nonprofit organizations engage in. That experience includes, for example, negotiating, structuring, and documenting alliances and collaboration between nonprofit organizations and to creating and memorializing sponsorship, licensing, and other agreements with for-profit partners.

Structuring Enterprises

There are many options to consider when affiliating organizations or structuring or reorganizing nonprofit operations. Whether you are interested in establishing a new exempt organization or adapting your organization's existing structure to new circumstances, our attorneys can help you navigate complex tax and corporate laws to identify a solution that will help you accomplish your organization's mission.

Joint Ventures and Social Enterprise Activities

Exempt organizations are finding that partnerships with businesses or other nonprofits can bring them revenue or functional capacity they never had before. We have worked with both nonprofit and for-profit clients to arrange joint ventures and social enterprises, many of which use the Internet for mission-related activities, lobbying, fundraising, or commercial exploitation of intellectual property.

Intellectual Property Law

Tax-exempt organizations often own and develop valuable intellectual property, including databases, publications, inventions, websites, trademarks, logos, and trade names. We counsel nonprofit and related for-profit entities on the protection, enforcement, and management of intellectual property rights, with emphasis on trademark, copyright, licensing, and website and domain-name issues. And we advise on management of intellectual-property portfolios to maximize the protection and value of these assets.

Types of Clients We Represent

- Public Charities
- Private Grantmaking Foundations
- Social Welfare Organizations
- Political Organizations and Committees
- Educational Organizations
- Environmental Organizations

- Churches and Religious Organizations
- Universities
- Research Organizations
- Museums
- Disaster Relief Organizations
- Healthcare Organizations
- Family Foundations
- Company Foundations
- Operating Foundations
- Trade Associations
- Labor Unions
- Fraternal Organizations

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