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Ravi Sundara Shares Perspective on New IRS Rules for Nonprofit Group Tax Exemptions in Law360

Spencer Fane attorney Ravi Sundara authored the article What Orgs. Should Note In IRS Group Tax Exemption Overhaul, recently published by *Law360*.

In the article, which was originally a firm blog post, Ravi examines recent IRS updates to the rules governing group federal tax exemptions for nonprofit organizations. He discusses the key structural, reporting and oversight requirements introduced under the new guidance and explains how they differ from prior procedures. The article also outlines the transition period and the steps organizations should consider to maintain compliance and preserve their group exemption status.

"Most importantly, the IRS established a transition period that ends on Jan. 22, 2027. During this period, all central organizations that hold preexisting group exemption letters as of Jan. 20, 2026, must review their structures and take corrective action where necessary. Organizations with existing group exemption letters should begin transition planning now," Ravi wrote.

At the firm, Ravi assists clients in structuring transactions so they can achieve their goals within legal parameters. He represents his clients in corporate formations, reorganizations, mergers, asset sales and acquisitions, and other corporate transactions. His experience includes the formation of tax-exempt, nonprofit charitable, religious, and educational corporations and advising clients on matters related to tax-exempt status, the unrelated business income tax, and corporate governance, as well as transactional, contractual, and regulatory matters.

Read the full article here. Please note, a subscription may be required.