SpencerFane®

Nonprofit and Tax-Exempt Organizations

Advancing the mission while safeguarding tax-exempt status.

It takes a clear mission and dedicated stakeholders to make a nonprofit successful. Equally important to an organization's health and longevity, though, is understanding the business of running a nonprofit – including its legal status and obligations. Spencer Fane serves nonprofit and tax-exempt entities of all sizes, anticipating and addressing legal needs so an organization's leaders are free to focus on its mission and goals.

Overview

Understanding nonprofit organizations from the inside out

We know the legal needs of nonprofit and tax-exempt organizations not simply because we have counseled clients regarding the relevant laws and regulations, but because we are active in the community as members of nonprofit boards.

We know the problems that executives bring to boards and boards to executives, how the governance structure of an organization affects its operations, and how organizational aspirations get launched and realized through dedicated focus and hard work.

Spencer Fane provides legal services to a wide range of nonprofit and tax-exempt organizations across the country, including hospitals, educational institutions, social service organizations, religious organizations, cultural institutions, and private and public foundations.

Members of our team:

- **Establish and maintain the tax-exempt status** of public charities and private foundations.
- **Advise on the deductibility of charitable contributions**.
- **Create charitable giving plans**.
- **Advise on board governance issues**.
- **Develop policies and corporate compliance programs**.
- **Provide advice on employment laws** as they apply to nonprofit organizations.

Our lawyers also regularly speak on topics specific to nonprofit organizations and provide training on a variety of legal and compliance issues important to nonprofit operations.

Areas of Focus

Charitable Giving

Helping charities solicit and faithfully steward donations of all types. A successful charitable giving program requires not only a robust network of donors, but attention to the legal framework that governs charities and an ability to understand charitable giving from the perspective of both the donor and receiving organization.

The Spencer Fane Charitable Giving team understands these differing perspectives and guides charities in creating the best legal framework to meet the needs of the organization and its benefactors. We advise on:

- **Charitable solicitation laws.**
- **Establishment and ongoing maintenance of direct and deferred giving programs**, including charitable remainder unitrusts and annuity trusts, pooled income funds, charitable gift annuities, endowments, and donor-advised funds.
- **Regulatory and statutory compliance** issues that affect deferred giving, including compliance with federal and state securities and insurance laws.
- **Probate estates and trusts**, monitoring clients' interests in the estates and trusts of donors and providing advice on the establishment and maintenance of revocable and irrevocable trusts.
- **Gift acceptance policies**, including gift restrictions and donor intent.

Foundations

Providing legal infrastructure and operational support for private, corporate, and community foundations. From private foundations for individuals to public charities, our team understands the unique needs of philanthropic organizations. We address the legal and regulatory compliance issues facing such entities, enabling them to focus on furthering their mission and goals.

The Spencer Fane Foundations team advises on:

- **Formation** of not-for-profit entities
- **Tax-exempt status**, including ongoing tax advice and assistance with the maintenance of tax-exempt status.
- **Corporate law**, including governance issues, articles of incorporation, bylaws, and policy manuals.
- **Fundraising**, including charitable solicitation standards, planned giving, and regulatory compliance.
- **Negotiating and drafting contracts** with vendors
- **Financing capital projects** on a tax-exempt basis
- **Antitrust concerns**

General Counsel

Always on call for legal, compliance, and operational questions. Keeping a nonprofit organization running smoothly involves both managerial skill as well as knowledge of the legal and regulatory landscape in which tax-exempt organizations operate.

For organizations without an in-house legal officer or department, members of the Spencer Fane Nonprofit and Tax-Exempt Organizations team serve as general counsel, spotting legal issues before they become legal problems and serving as a sounding board for executives and managers.

We help nonprofit management teams to both identify and address legal issues in a full range of areas, including:

- **Tax-exempt status**
- **Corporate law**, including governance issues

- **Negotiating, drafting, and enforcing contracts** with service providers.
- **Labor and employment issues**
- **Employee benefits**
- **Data privacy and cybersecurity**
- **Intellectual property**, including trademarks and copyrights.
- **Trusts and estates**, including relationships with donors' estate administrators and fiduciaries.
- **Dispute resolution**, including litigation, arbitration, and mediation.
- **Regulatory compliance**