



## NONPROFIT & TAX-EXEMPT

RCCB's Nonprofit and Tax-Exempt Group has experience with a wide variety of tax-exempt organizations, including hospitals, public charities, private foundations, business leagues, social welfare organizations, clubs, cemeteries, educational organizations and others. We can even serve as your organization's general counsel. By creating a nonprofit to realize your vision, we will empower you to achieve your mission.

### EXPERIENCE

- Formation and obtaining tax-exempt status
- Governance
- Investment
- Fundraising
- Unrelated business taxable income
- Employment
- Executive compensation
- Employee benefits
- Lobbying and political activities
- Tax audits and controversies, including excess benefit transactions
- Real estate transactions, including fractions rule compliance
- Mergers and acquisitions
- Joint ventures and other collaborative arrangements

### RELATED PRACTICES

Corporate & Business  
Employment  
Real Estate  
Tax

---

### CONTACT

William B. Duff  
Partner  
212.994.0453  
wduff@rccbllaw.com

---

### TEAM

William B. Duff  
Taylor Smith Leslie  
Dirk M. Simpson  
Chase J. Wright

- Formation of private foundations
- Charitable lead trusts and charitable remainder trusts
- Planning with donor-advised funds

## **PUBLICATIONS**

New Year, New Reporting Requirements: What the Corporate Transparency Act Means for Your Business  
*RCCB Client Alert*, December 20, 2023