



Nonprofit Organizations, Charitable Planning & Foundations

More than 400 nonprofit and tax-exempt organizations rely on Stinson for comprehensive advice on federal tax law and regulations governing tax-exempt organizations. Because our tax, trusts and estates attorneys have a strong reputation for maximizing the benefits of charitable gifts, both donors and foundations/nonprofit institutions seek our guidance in structuring such gifts and using donor-advised funds. We counsel on the tax consequences of charitable planning alternatives, the donation of different types of property, and the needs and structure of nonprofit and tax-exempt organization recipients.

CHARITABLE PLANNING & FOUNDATION EXPERIENCE

We represent donors and donees with:

- Charitable tax planning in the context of business transactions
- Charitable remainder trusts
- Charitable lead trusts
- Gift annuities
- Family foundations and supporting organizations
- Charitable insurance planning and retirement account planning
- Obtaining and coordinating assistance from appraisers, accountants, investment specialists and insurance advisors

NONPROFIT & TAX-EXEMPT ORGANIZATIONS EXPERIENCE

We provide extensive advice on issues specifically related to federal tax law and regulations applicable to tax-exempt organizations, including representing tax-exempt organizations before federal and state agencies.

Our experience includes the following areas:

- Federal taxation: Section 501(c)(3) of the Internal Revenue Code and related sections
- Nonprofit laws: state corporate statutes and regulations

Nonprofit Organizations, Charitable Planning & Foundations

- Directors and officers duties: fiduciary duties
- Conflict of interest: federal and state requirements
- Solicitation and structuring of charitable donations
- Intermediate sanctions: personal liability
- Tax-exempt financing: 501(c)(3) financings
- Compensation issues: employment and labor law
- Employee plans: deferred compensation, 401(k) and 403(b)
- Health care law: federal regulatory rules and regulations
- Tax exempt purchasing of materials and supplies
- Property tax exemptions
- Fiscal agency relationships

CLIENTS WE SERVE

Our clients include educational institutions, low-income housing projects, cultural and arts organizations, social enterprises and private clubs, religious and quasi-governmental organizations, health care and scientific enterprises, community foundations and private charities, each with their own unique legal needs:

- **Colleges and Universities.** We provide employment counseling regarding staff and faculty and governance advice relating to students, faculty, staff and board members. We offer training and compliance policies on Title IX, Americans with Disabilities Act (ADA), Family and Medical Leave Act (FMLA), Fair Labor Standards Act (FLSA), Title VII, Family Education Rights Privacy Act (FERPA), and other state and federal statutes. We also assist with matters involving real estate, financing, intellectual property, acceptance of charitable donations, benefits and compensation, contracts, campus investigations, student discipline and a wide variety of other topics.
- **Public Finance.** We counsel clients on complex public financing and economic development projects. We assist with public agency matters, public project development, financing for state and local governments, tax increment financing and general nonprofit financing.
- **Affordable Housing.** We represent nonprofit developers of affordable housing and are familiar with all available financing options, including low-income housing tax credits, historic credits, various Minnesota Housing Finance Agency programs, tax-exempt and revenue bond financing, FHA-insured financing, Metropolitan Council (Minnesota) grant and loan programs, and HOME financing.
- **Social Enterprises.** We represent organizations that fall into the emerging category of social enterprises, which includes hybrid for-profit and nonprofit entities with a social or charitable purpose combined with other business purposes.

STINSON

STINSON LLP  STINSON.COM

Nonprofit Organizations, Charitable Planning & Foundations

- **Private Clubs.** We counsel private clubs in obtaining and protecting 501(c)(7) status and nonprofit clubs formed under state law to operate consistent with that status in order to maintain private status and avoid becoming a public accommodation.
- **Private Foundations.** Our firm has a long-standing tradition of representing private foundations organized by families and corporations to meet their long-term, multigenerational philanthropic goals. We represent private foundations at all stages from conception to formation, operation and governance and succession. While many of these private foundations are grant-making organizations, we also work with private operating foundations that actively engage in charitable work to fulfill their exempt purposes.
- **Civic and Cultural Organizations.** We advise civic and cultural organizations on formation, obtaining tax-exempt status and governance.
- **Community Foundations.** Community foundations are organizations dedicated to the social improvement of a specific community. We advise community foundations on governance, tax issues, negotiating fund agreements with donors and other various legal counseling needs.
- **Public Charities.** We assist publicly supported charitable organizations by advising their boards of directors on a broad range of legal issues, such as board structure and governance, federal, state and local tax compliance, acceptance of charitable donations, joint ventures and mergers. We also counsel public charities when legal issues arise regarding fundraising and programming.
- **Hospitals and Health Care Organizations.** We serve as outside counsel and advisors to in-house counsel for regional and national health care, health insurance and managed care organizations. The practice serves all types of clients in the health care industry, including physicians, hospitals, hospital systems, health plans, long-term care providers and health-related trade associations. Our work for nonprofits includes conversion of exempt status, unrelated business income planning, excess benefit transaction planning, affiliations between exempt and for-profit organization status, restructuring exempt organizations, forming taxable for-profit subsidiaries, and counseling clients on bond issues for public and private hospital financings.

CONTACT: Charles F. Jensen | 816.691.2760 | charles.jensen@stinson.com

CONTACT: Lauren Winter Routhier | 612.335.1440 | lauren.routhier@stinson.com

TEAM

Greta M. Bax

Eileen M. Day

Laura Halferty

Charles F. Jensen

STINSON

STINSON LLP | STINSON.COM

Nonprofit Organizations, Charitable Planning & Foundations

Sarah L. King

William F. Koenigsdorf

Stephen R. Litman

Andrew J. Prunty

Stephen Putnoki-Higgins

Charles A. Redd

Michelle L. Rehbein

Lauren Winter Routhier

Kent V. Stallard

Lowell V. Stortz

Shane Swanson

Chelsea L. Templeton

John A. Vetter

RELATED CAPABILITIES

Income Tax

Estate & Trust Litigation

NEWS

Redd Provides Analysis of In Terrorem Clauses in Wills and Trust Instruments in *The Practical Lawyer*
03.25.2024

Trusts & Estates Features Insight for Estate Planning Professionals in 2024 From Clary Redd
01.17.2024

Halferty Selected to *Finance & Commerce's* Top Women in Finance Award
11.22.2023

Stinson Attorneys Recognized in *Chambers' 2023* High Net Worth Guide
07.24.2023

STINSON

STINSON LLP \ STINSON.COM

Nonprofit Organizations, Charitable Planning & Foundations

Steve Higgins Selected to 2023 Florida Rising Stars List

06.26.2023

Estate Planning Council of St. Louis Honors Redd with Distinguished Estate Planner of the Year Award

06.15.2023

Lowell Stortz Selected to Receive 2022 Minnesota Icon Award

10.28.2022

Clary Redd Discusses Treasury Department's Recent Proposal to Limit Tax Saving Opportunities in
Financial Planning

05.17.2022

Charley Jensen, Clary Redd and Jay Simpson Named to Tax and Estate Planning "POWER LIST"

04.25.2022

STINSON

STINSON LLP \ STINSON.COM