

## Nonprofit and Tax-Exempt Organizations Overview

Taft has extensive experience in advising nonprofit organizations, foundations, and tax-exempt entities in all aspects of their organization and operation. We have represented over 500 nonprofit organizations including hospitals and health care organizations, universities, colleges, educational organizations, family and corporate foundations, religious organizations, fine arts and cultural organizations, governmental entities, social service, fraternal, social, and other charitable or nonprofit organizations. We counsel clients on a wide range of issues including governance, foundations, endowment funds, charitable giving and planned giving programs, and fundraising, as well as tax matters such as unrelated business income, intermediate sanctions, and joint ventures. The firm also advises individuals, corporations, and tax-exempt entities on the tax and other aspects of charitable gift planning including charitable trusts and private foundations.

The Nonprofit and Tax-Exempt Organizations Practice Area understands that the laws relating to charities and exempt organizations are increasingly complex and highly specialized. Our Nonprofit and Tax-Exempt Organizations Practice Area advises a wide range of nonprofit and tax-exempt organizations on the key issues they face.

Whether it is corporate governance, tax matters, corporate transactions, litigation, real estate, or employment matters, our attorneys have the specialized knowledge, judgment, and experience. Our area includes lawyers who have dedicated their careers to this specialty.

### Representative Services

Taft counsels nonprofit and tax-exempt entities in all aspects of their operation and activities, including:



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- Organization and operation of nonprofit corporations including advice regarding Articles of Incorporation, Code of Regulations (Bylaws), applying for and maintaining tax-exempt status, conflict of interest policies, trustee and officer liability indemnification, and insurance issues
- Unrelated business income tax rules, including application of rules to fundraising, corporate sponsored events, bingo and gaming, sale of goods and services, and other business operations
- Participation of tax-exempt organizations in partnerships, limited liability companies, and other joint ventures and formation of taxable subsidiaries
- Reorganizations including mergers, consolidations, affiliations, and other combinations as well as divisions and dissolutions
- Health care issues (see our Health Care Practice Group for more information)
- Planned giving programs, including charitable remainder trusts, charitable lead trusts, pooled income funds, gift annuities (including compliance with disclosure rules for exemption from securities and anti-trust laws and state insurance laws), gifts of life insurance and real estate, and gift acceptance policies
- Organization and operation of endowment funds and foundations
- Organization and operation of family and corporate private foundations and supporting organizations
- Property and sales tax exemption and compliance with other state registration, solicitation, and other rules and regulations
- Fundraising and charitable solicitations, including unrelated business income and state regulation issues
- Tax return reporting and compliance.

## Representative Clients include:

### Arts/Culture

- Baker-Hunt Foundation
- Cincinnati May Festival
- Cincinnati Public Radio
- Cincinnati Symphony Orchestra
- Educational Theatre Association



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- Fine Arts Fund
- National Underground Railroad Freedom Center
- Northern Kentucky Symphony

#### Children/Youth

- Children's Home of Cincinnati
- Daniel Beard Council of Boy Scouts of America
- Educational Theatre Association
- Joy Outdoor Education Center
- Lighthouse Youth Services
- Parent Project for Muscular Dystrophy Research
- St. Aloysius Orphanage

#### Conservation/Environment

- Boone Conservancy
- Campbell Conservancy
- Cincinnati Zoo and Botanical Garden (& Foundation)
- Cleveland Botanical Gardens
- Hamilton County Parks Foundation
- WAVE Foundation (associated with Newport Aquarium)
- Winrock International Institute for Agricultural Development

#### Educational

- Baker-Hunt Foundation
- Bluffton University
- John Carroll University
- Case Western Reserve University
- Cedarville University
- Educational Theatre Association
- Hebrew Union College
- Joy Outdoor Education Center
- Kenyon College

- Miami University Foundation (Oxford, Ohio)
- National Underground Railroad Freedom Center
- Northern Kentucky University Foundation, Inc.
- Phi Kappa Tau Foundation
- Roger Bacon High School
- Seton High School
- The Seven Hills School
- Sinclair Community College
- University of Cincinnati
- Wright State University

#### Foundations

- Avon Products Foundation
- James Graham Brown Foundation
- Cincinnati Scholarship Foundation
- Fifth Third Foundation
- Greater Cincinnati Foundation
- Carol Ann and Ralph V. Haile, Jr./U.S. Bank Foundation
- Johnson Charitable Gift Fund
- Kroger Co. Foundation
- Marvin Lewis Community Fund
- U.S. Bank Foundation

#### Governmental/Civic/Community

- Center for Rural Development
- Greater Cincinnati Convention & Visitors Bureau
- Greater Cincinnati Foundation
- Hamilton County Parks Foundation
- National Underground Railroad Freedom Center
- Ohio Kentucky Indiana Regional Council of Governments (OKI)
- Ohio River Valley Water Sanitation Commission (ORSANCO) (& ORSANCO Foundation)

## Health Care

- Adams County Hospital
- Atrium Medical Center Foundation
- Bethesda Hospital
- Cincinnati Children's Hospital Medical Center (& Foundation)
- Good Samaritan Hospital
- Grandview Medical Center
- Greater Cincinnati Health Council
- Kettering Medical Center
- Lifeline of Ohio Organ Procurement
- Mount Carmel Health System
- OhioHealth
- Ohio State University Physicians, Inc.
- Parent Project for Muscular Dystrophy Research
- TriHealth

## Religious/Faith Based

- Christian Benevolent Association
- Franciscans - Province of St. John the Baptist
- Habitat for Humanity
- Hebrew Union College
- Sisters of Charity of Cincinnati
- St. Vincent DePaul Society

## Social Services

- Children's Home of Cincinnati
- Habitat for Humanity
- Lighthouse Youth Services
- St. Aloysius Orphanage
- St. Vincent DePaul Society
- Talbert House

## Other

- Cincinnati Public Radio
- LPGA (& Foundation)
- Spring Grove Cemetery & Arboretum
- Tennis for Charity