

## Contact

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## Exempt Organizations

### Exempt Organizations

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Chamberlain Hrdlicka's exempt organizations practice encompasses the entire life-cycle of tax-exempt organizations. Whether you have an idea for a new nonprofit organization, an existing nonprofit with compliance issues or questions, a proactive desire to better understand your organization's rights and responsibilities, a need to expand or change your nonprofit's activities, or a mission that is better served by a combination with another organization or even a winding up of your nonprofit's activities, Chamberlain's exempt organization attorneys can guide you through the complex legal issues.

#### Getting Started

- Establishing a charitable purpose and mission statement
- Choice of entity
- Creation
- Determining what type of exempt entity
- Bylaws and other policies
- State registrations
- Applications for Federal exemption

#### Purely Public Charities

- Lobbying and political activities
- Unrelated business taxable income
- Employee compensation
- Private inurement
- Fundraising and solicitation
- Acknowledgement of donations
- Filing requirements and tax reporting

#### Private Foundations

- Supporting organizations
- Donor advised funds
- Prohibited activities
- Lobbying and political activities
- Excess benefit transactions
- Taxable expenditures

## Exempt Organizations, *Continued*

- Investment and distribution requirements
- Excess business holdings
- Unrelated business taxable income
- Acknowledgement of donations
- Filing requirements and tax reporting

### Fundamental Changes and Business Transactions

- Mergers, consolidations and sales of assets
- Joint Ventures
- Relationships outside the U.S.
- Conversions from a for-profit to a non-profit enterprise
- Conversions from one type of exempt entity to another
- Divisions
- Dissolutions and winding up
- Orphan's Court Approval
- Valuation Issues

