

Hodgson Russ has extensive experience working with tax-exempt and nonprofit organizations of all sizes. Our attorneys advise clients on a wide range of matters, such as:

- ▶ Tax exemption, including initial applications, reporting information to the IRS, avoiding unrelated business income tax, advising on IRS audits, advising on New York State sales tax and real property tax exemptions, and reporting to the New York State Charities Bureau
- ▶ Private foundation issues, including advising on self-dealing, excise taxes, minimum distributions, excess business holdings, and other matters; Hodgson Russ represents a large number of private foundations, including some with assets in excess of \$500 million
- ▶ Board operation, including best practices based on Sarbanes-Oxley rules, director responsibilities and liabilities and D & O insurance, and interactions among directors and staff
- ▶ Bylaws and certificates of incorporation, including analysis of and amendments to these documents and necessary approvals from state agencies, the New York State attorney general, and the New York State Supreme Court
- ▶ Joint ventures with other nonprofits and with for-profits, including, for example, service-sharing arrangements among a group of nonprofits and healthcare projects between nonprofit and for-profit providers
- ▶ Corporate structuring, including mergers, dissolutions, and creation of subsidiaries (both nonprofit and for-profit); examples include a merger of four hospital foundations, purchase of a for-profit school by a nonprofit and converting the school to nonprofit status, creation of single-member LLC subsidiaries, creation of supporting foundations for nonprofits, and creation of for-profit entities owned by nonprofits for the conduct of unrelated business
- ▶ Approvals from state agencies, the New York State attorney general, and the New York State Supreme Court for real estate sales, asset sales, mergers, and dissolutions of New York religious corporations and nonprofit corporations
- ▶ Legal agreements, including drafting, analysis, and explanation of documents such as executive employment agreements, leases, confidentiality agreements, agreements with service providers, and joint venture operating agreements
- ▶ Endowments, pledge agreements, and planned-giving vehicles, including their creation and maintenance
- ▶ U.S. laws affecting foreign charities, including issues involving U.S. "friends" organizations to support foreign charities, U.S. withholding rules affecting foreign charities with U.S.-sourced investment income, and grants from U.S. private foundations to foreign charities
- ▶ Labor and employment law, including human resources issues, employee benefits, and managing employees and union relations, dispute resolution, and litigation.
- ▶ Health law advice to hospitals, nursing homes, home health agencies, hospices, clinics, ambulatory surgery centers, behavioral health providers, and other providers, on matters such as reimbursement, regulatory, and compliance matters.
- ▶ Advising schools, universities and colleges, and their foundations and related organizations, on student housing projects and financing, tax issues, faculty-student associations, alumni associations, sponsorship and affinity agreements, and other matters.
- ▶ Intellectual property matters, including patent, trademark, copyright, unfair competition, and trade secret laws.
- ▶ Advising country clubs, homeowner and condominium associations, master associations, and property owners' ad hoc associations.

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