



THE WAGNER LAW GROUP

Tax-Exempt Organizations

Our Expertise

Tax-exempt organizations rely on The Wagner Law Group to advise and assist with respect to compliance with the strict regulatory requirements that govern them and to meet the public's expectation that they maintain the highest standard of integrity with regard to their management, operations, investments and fiduciary obligations.

The firm's attorneys have deep technical and practical experience with legal services for nonprofit and other tax-exempt entities such as private foundations.

The firm's broad range of tax-exempt organization services include:

- Taxation Concerns
 - Establishing nonprofit/tax exempt entities
 - Obtaining and maintaining recognition of tax-exempt status for both IRS and state regulatory requirements
 - Addressing Unrelated Business Income Tax and Excise Tax matters
 - General counseling and adoption of best governance practices
- Benefits and Executive Compensation
 - Designing ERISA and tax advantaged programs
 - Structuring executive compensation plans
 - Advising on directors fees
 - Benchmarking
 - Assessing survey data and market intelligence
- Health Care
 - Providing guidance on complying with applicable health care law and governmental regulations
- Investment
 - Negotiating investment management agreements
 - Providing guidance on fiduciary duties and prohibited transactions rules including pension asset investment
 - Addressing ERISA and Tax guidance for pension asset investment in renewable energy and infrastructure development



Super Lawyers



- Charitable Giving
 - Advising on the complex regulatory compliance challenges facing tax-exempt entities in charitable giving including donor advised funds
 - Addressing tax concerns in giving and receiving charitable funds
- Intellectual Property
 - Addressing and protecting intellectual property rights in the tax-exempt sector
- Employment
 - Managing and operating a workforce
- Immigration
 - Navigating the complex immigration rules for tax-exempt organization in-bound and cross-border employees
- Financing
 - Advising on tax-exempt financing
- Compliance
 - Preparing for, and responding to, IRS or state audits, examinations and tax litigation
 - Complying with private foundation rules
 - Complying with restrictions on fundraising and lobbying activities
- Transactions
 - Mergers and acquisitions
 - Integration, spin-offs and de-integration
 - Evaluating and executing joint ventures and other transactions
 - Restructuring and other entity structural changes
- Unexpected Entity Events
- Real Estate
 - Providing guidance on tax regulatory considerations regarding real estate transactions in the tax-exempt sector
- Litigation
 - Representing tax-exempt entities in litigation, with a particular understanding of the legal and regulatory requirements imposed on tax-exempt entities
- Lobbying and Legislative Developments
 - Monitoring legislative developments and regulatory rules in the tax-exempt sector

Taxation Concerns – Establishing or Restructuring an Exempt Organization

The Wagner Law Group's Tax-Exempt Organization team is well-suited to assist with any and all of the following federal and state matters:

- Incorporating exempt organizations (including drafting of articles and bylaws)
- Designing a selection process and terms for board members and officers
- Establishing board committees, with attention to identifying governance responsibilities
- Obtaining federal and state tax exemptions and business registrations
- Approving and implementing key policies, such as those relating to recordkeeping, executive compensation, and conflicts of interest
- Hiring and maintaining a workforce, from payroll, to compensation and benefits, to HR policies.

Operating a Tax-Exempt Organization

Our attorneys routinely advise tax-exempt organizations about the business and legal considerations relating to:

- Directors' and officers' liability
- Employee benefit plans, including pension, 403(b) and health and welfare
- Employment contracts and sound incentives
- Executive compensation, with attention to the tax laws that apply to boards under Internal Revenue Code Sections 4958 and 4960, and to executives under Internal Revenue Code sections 409A, 457(b), and 457(f)
- Fundraising and lobbying guidelines, and legal compliance
- Record retention policies

Extraordinary Events - from Problems to Transactions

- Improving leadership through changes to board structure and membership
- Reviewing executive compensation decisions for intermediate sanctions risks — and providing survey data and market intelligence
- Workforce management, including assistance with terminating employees and handling employment litigation
- Identifying alternatives for qualifying as a public charity or operating foundation, rather than a private foundation
- Pursuing and executing strategic transactions such as purchases, joint ventures, and restructurings
- Providing ERISA and Tax pension guidance on fiduciary duties and prohibited transaction rules regarding infrastructure and renewable energy investments



The organizations that the above services are provided to by the firm include:

- Educational organizations
- Hospitals and other types of tax-exempt health care organizations
- Private Foundations
- Family Trusts
- Public charities
- Religious organizations
- Trade associations
- Voluntary Employees Benefit Associations (VEBAs)

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