



PHILANTHROPIC & NON-PROFIT

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Related Practices

Corporate and Business
Tax
Trusts & Estates

Dilworth Paxson's Philanthropic & Non-profit Group provides our clients with a comprehensive understanding of the complexities involved with operating a tax-exempt organization so that with our guidance, they can make informed and educated decisions regarding the direction of their organization. Our lawyers assist our clients with:

- Drafting and filing of organizational documents
- Formation and organization
- Obtaining and securing tax-exempt status
- Selecting the type of exempt organization that is most appropriate
- Structuring the board of directors
- Structuring the organization and governance

Today, donors face a multitude of sophisticated options and complicated choices in determining how to achieve their philanthropic goals. Both the type of charitable vehicle and the assets utilized are often subject to highly complex and rigorous tax requirements imposed under the Internal Revenue Code. Prospective donors can confidently call upon us to provide highly skilled counsel in determining the best strategy to further their philanthropic objectives.

The group is comprised of lawyers with broad experience in corporate law, taxation, and planned giving. The group counsels both non-profit organizations and individuals. Our goal is to devise prompt, creative legal solutions which enable clients to accomplish their goals effectively.

Our lawyers have experience providing donors with advice furthering their philanthropic goals including planning for the maximization of tax benefits. Our experience includes working with public charities, private foundations, private operating foundations, charitable remainder trusts, charitable lead trusts, donor advised funds, supporting organizations, social welfare organizations, business leagues, and public benefit corporations. Our lawyers work closely with non-profit organizations, becoming well versed in their governance, operation, tax issues, and obtaining and maintaining tax exemption status with the IRS.

Dilworth Paxson's Philanthropic & Non-profit Group represents some of the nation's largest charitable foundations including private operating foundations, as well as many public charities such as museums, educational institutions, and supporting organizations.

The Philanthropic & Non-profit Group has experience with regard to advising boards of directors and officers, fundraising, intermediate sanctions rules, ongoing tax-exempt status, Pennsylvania's Purely Public Charity Act, permissible lobbying activities, political activities,

unrelated business income tax, and the excise tax.

When necessary and appropriate, our Philanthropic & Non-profit Group attorneys draw upon the vast resources and deep knowledge of their colleagues in other practice areas to advise our tax-exempt clientele. A sampling of legal services which we proudly offer to our non-profit clients includes employee benefits (ERISA), employment counsel, environmental and land use issues, health law matters, intellectual property (trademark, copyright, technology licensing, e-commerce, website and internet issues), litigation, and real estate.

Our lawyers also work extensively with creating and counseling private foundations. We advise donors on the design and implementation of private foundations to meet their charitable, financial, tax, and family planning objectives. We have created numerous private foundations, and advise on compliance with excise tax rules on matters such as self-dealing, qualifying distributions, excess business holdings and jeopardy investments, and grant-making including grants to foreign charities, expenditure responsibility requirements, and foreign public charity equivalency procedures.

NEWS / EVENTS

E-Alerts

- IRS Creates Streamlined Procedure for Granting Tax-Exemption Under Section 501(c)(3) to Small Charities

Events

- Dilworth Paxson Attorneys Team Up To Give Back