

# Tax Exempt and Charitable Organizations

At Clark Hill, our nonprofit team is dedicated to providing clear answers and actionable solutions that tax-exempt and charitable organizations need to succeed. Our veteran attorneys offer proven skill in the law and an understanding of the real-world, day-to-day challenges nonprofits face to realize their mission. Valued for delivering the right advice and a competitive value proposition, particularly compared to our peers, our team is practical, responsive, and focused on building lasting relationships with everyone we serve.

Our experience includes advising on the regulation of tax-exempt organizations by state and federal authorities, filing for and obtaining exempt status from the Internal Revenue Service (IRS), the treatment of unrelated business taxable income, and impact investing. We assist our clients with director and officer liability issues, corporate governance, lobbying and political activities, as well as all aspects of organization and operations.

Moreover, we frequently counsel individual clients and charitable organizations regarding charitable giving. Much of this work relates to planned giving techniques, such as charitable remainder and charitable lead trusts, pooled income funds, charitable gift annuities, installment bargain sales, the use of private foundations, donor-advised funds, community foundation component funds, and income and estate tax implications. We also provide counsel on gifting unusual assets like private business interests, real estate, and intellectual property.

Our attorneys are proactive in lobbying, advocacy, and legislative efforts affecting nonprofit organizations through participation in nonprofit committees of state bar associations, various American Bar Association committees, and through other groups. Notably, our firm participated in the preparation of comprehensive changes to the Michigan Nonprofit Corporation Act, as well as helped develop and refine key legislation limiting the liability of volunteer directors and trustees.

We offer decades of experience in representing every type of tax-exempt entity, including:

- Private, corporate, and community foundations
- Professional and trade organizations
- Civic and social welfare organizations
- Art and cultural institutions
- Healthcare and community mental health organizations
- Hospital conversion foundations
- Colleges, universities, and secondary schools
- Economic development corporations
- Human service agencies and religious groups
- Other tax-exempt organizations



## Tax Exempt and Charitable Organizations Leader

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