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## Not-for-Profit, Charitable and Religious Institutions

Not-for-profit organizations range from small support groups to major universities. They make up a large part of the American, New Hampshire and New England economies. The law of not-for-profit, religious, educational, health care and charitable organizations varies from constitutional law protections for churches to other specialties such as state licensure, student rights and "community benefit" reports. State law variations, as well as the requirements of the Internal Revenue Code for qualification for tax-exempt status, demand special experience and expertise in order to provide accurate and current advice to not-for-profit institutions.

The attorneys in the Sheehan Phinney Not-for-Profit, Charitable and Religious Institutions Group regularly represent large universities, small colleges, foundations, hospitals and specialty long-term care facilities, charities and related entities. We also form and represent non-charitable not-for-profits like trade associations and medical service companies. We deal with federal tax issues such as filing for 501(c)(3) status and identify what constitutes unrelated business income, state pecuniary benefit rules and reporting, non-profit governance and executive compensation, the special rules pertaining to local real estate tax exemption for not-for-profits, and have relationships with the state agencies that deal with not-for-profit institutions. Our attorneys regularly address the personnel issues and policy needs of not-for-profit clients. The development and fundraising arms of these clients often call upon us to assist with planned giving, pooled income funds, charitable remainder and annuity trusts and other giving techniques that help both the charities and their donors to achieve their goals. We have guided multi-entity mergers and acquisitions of not-for-profits by others. We regularly form such entities and make sure they qualify for state and federal recognition as tax exempt.

Our clients include higher education foundations, independent, nationally recognized colleges and universities, as well as smaller, private preparatory and post-secondary institutions. The firm also represents local and regional charitable organizations; hospitals; museums/art galleries; wildlife protection organizations; numerous religious entities on a congregational, state or regional basis; and medical service and other non-charitable not-for-profit entities.

When necessary, the Not-for-Profit, Charitable and Religious Institutions Group is supported by our colleagues in the following practice groups:

- Labor, Employment and Employee Benefits
- Corporate Law and Governance
- Finance
- Litigation
- Real Estate

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