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Non-Profit and Tax-Exempt Organizations



We are intimately familiar with the intersection of non-profits, political engagement, and election and campaign laws.

Holtzman Vogel's Non-Profit and Tax-Exempt Organizations Group provides legal counsel to non-profit, tax-exempt, and high-net-worth clients focused on maximizing their advocacy and civic engagement while minimizing their regulatory and tax burdens.

Non-profit and tax-exempt organizations play a vital role in political advocacy, including shaping public policy. However, they are subject to strict oversight and regulation at the federal and state levels, and must comply with a complex set of corporate, tax, fundraising, lobbying, and election laws and regulations.

We represent:

- 501(c)(3) public charities, religious organizations, and private foundations
- 501(c)(4) social welfare organizations, including issue advocacy groups
- 501(c)(6) trade associations
- 527 political organizations
- High net worth individuals

Specifically, our attorneys assist clients with:

- Entity formation, including Articles of Incorporation
- Establishing boards of directors and running board meetings
- Establishing policies to maintain tax-exempt status with federal and state regulators
- General corporate governance issues, including fiduciary duties and conflicts of interest
- IRS applications for tax-exempt status
- Annual corporate reports
- Annual tax-exempt returns, including Internal Revenue Service Form 990

- Lobbying registrations and activity reports
- Registration with and reporting to the IRS, Federal Election Commission, and state agencies, including state attorneys general
- Representation in regulator audits, investigations, or administrative proceedings
- Protecting relationships with donors, including preparing assurance letters.
- Advising donors on giving strategies and compliance matters
- Compliance with federal and state corporate, tax-exemption, fundraising, lobbying, and election laws and regulations
- Contract reviews (including contracts with vendors or consultants)
- Review of advertisements and other communications to ensure compliance with IRS or state regulations and prohibitions

Our attorneys are intimately familiar with the intersection of non-profit organizations, political engagement, and election and campaign laws. We collaborate with clients to craft strategies that meet their goals while minimizing risk and avoiding onerous disclosures.