

## Overview

StepToe & Johnson's Nonprofit Team provides legal counsel at every stage of the nonprofit life cycle including formation, operations and management, and dissolution. Our lawyers are well-versed in areas that are important to the nonprofit and tax-exempt sectors including nonprofit governance, endowments, grantmaking, tax and state law compliance, employee benefits, intermediate sanctions, crisis management, and nonqualified deferred compensation plans. We work with healthcare providers, educational institutions, charitable organizations, trade associations, chambers of commerce, private foundations, and religious organizations.

Our cross-department team of lawyers works together to provide tax advice, litigation support, compliance assistance, and help during audits, private letter rulings, and termination procedures. The clients we work with value our experience, knowledge, responsiveness, and flexibility.

## Representative Experience

- Served as outside general counsel for several tax-exempt organizations including a Texas-based community foundation, a large botanical society, and a multi-location healthcare organization
- Issued equivalency determinations for private foundations engaged in foreign grantmaking in a variety of countries in Africa, Europe, South America, and Asia
- Served as tax counsel for a New Orleans-based tax-exempt organization, including managing an organizational restructuring and change in tax status, taking it from a private foundation to a public charity
- Redesigned and implemented organization-wide employee benefits structure of an international nonprofit youth organization
- Created and obtained I.R.C §501(c)(3) status for multi-million dollar endowment fund to support a major regional charitable organization in Texas
- Formed West Virginia-based non-profits in support of technology-based economic development

- Counseled Boards of Directors and executive leadership in response to threats to the organization's ability to deliver its mission, including disputes with major donors, fraud, governance disputes, and reputational attacks
- Advised numerous tax-exempt organizations about federal funding programs and helped Boards of Directors and executive staff determine which opportunities align with long-term strategy and short-term needs
- Organized county-wide land trust in Ohio as a 501(c)(3) nonprofit organization, including crafting governing documents and recommended management structure
- Assisted multiple Texas I.R.C §501(c)(3) organizations with the formation of supporting organizations, to provide asset protection, enhanced fundraising, and more effective corporate governance
- Served as outside general counsel for university foundation of a West Virginia Land Grant institution
- Advised an organization's executive staff and Board of Directors members regarding structuring and operational issues after the organization experienced a dramatic increase in contributions
- Created and obtained I.R.C §501(c)(3) status for Texas organizations that provide job training and opportunities for individuals with developmental disabilities and other barriers to employment
- Advised nonprofit corporations on board and committee structure to encourage the involvement of outside experts to enhance their missions and governance
- Assisted nonprofit clients with issues related to governance, including board member education regarding legal duties and responsibilities, conflicts of interest guidance, and adherence to bylaws
- Represented a one-of-a-kind Kentucky-based trade organization of bourbon distillers, businesses, educators, and governmental entities in a variety of intellectual property matters
- Represented national educational nonprofit in a variety of intellectual property matters
- Represented multiple nonprofit colleges and universities in registering and protecting their names, logos, and associated brand marks
- Successfully defended 501(c)(3) organizations in IRS audits of their tax-exempt bonds to protect their tax-exempt status



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