

# SHEEHAN PHINNEY

## Non-Profit, Charitable & Religious Institutions

The Non-Profit, Charitable & Religious Institutions Group at Sheehan Phinney regularly represents non-profit organizations of all kinds—from large universities and small foundations to museums and churches. We also form and represent non-charitable not-for-profit organizations, including trade associations and medical service companies.

The laws regulating not-for-profit, religious, educational, health care and charitable organizations range 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.

We deal with federal tax issues such as filing for 501(c)(3) status and identifying 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 good working 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.

## Client Examples

- Easter Seals New Hampshire, Vermont and Maine
- NH Catholic Charities
- Farnum Center and Webster Place Center
- Ascentria Care Alliance
- New England Synod – Evangelical Lutheran Church in America
- The University of New Hampshire Foundation
- Spaulding Youth Center
- Southern New Hampshire University
- Diocese of Manchester
- Colby-Sawyer College
- Dartmouth College