Overview

Dykema represents a diverse group of private and public nonprofits and tax-exempt organizations, which benefit from our exceptional knowledge and counsel on a wide range of issues. Our clients include charitable organizations—ranging from educational, health care, research and religious organizations—to private foundations and community and economic development groups; trade and professional associations; social welfare and political organizations; advocacy groups; and rural electric cooperatives. Services to our nonprofit and tax-exempt organization clients include corporate, tax, compliance, regulatory, employment, licensing, government relations, real estate, litigation and pensions and benefits.

We guide clients in issues relating to state corporation laws and related transactions, federal tax-exemption under Sections 501(c)(3), 501(c)(4), 501(c)(6), 501(c)(13) and other provisions of the Internal Revenue Code; state and federal regulation of charities and charitable solicitations; compliance with federal and state campaign finance and lobbying laws; regulation of fundraising raffles and sweepstakes and public corporation issues.

Other core services for nonprofit and tax-exempt organizations include:

- Formation of new nonprofit organizations with advice on appropriate business form, preparation of organizational documents, including articles of incorporation, bylaws, membership and subscription agreements, shareholder agreements, other start-up documents, and liability protections for directors, officers and volunteers.
- Nonprofit and tax-exempt compliance issues including advice on corporate governance issues, conflict of interest policies and procedures, community benefit and community needs assessments for hospitals, excess benefit and intermediate sanctions, appropriate structuring of compensation arrangements and corporate transactions to comply with regulations applicable to tax-exempt organizations and consideration of unrelated business income tax issues.
- Assessment of structuring and restructuring options for nonprofit and tax-exempt organizations including mergers, acquisitions, affiliations and a wide range of joint ventures, formation of taxable and tax-exempt subsidiaries, joint operating arrangements, and issues for tax-exempt hospitals pertinent to physician relationships, including physician recruitment, and physician practice acquisitions.
- Assistance with conversion of nonprofits to for profit corporations, including analysis of corporate and tax implications.
- Applications for recognition of tax-exemption, establishing and administering endowment funds, establishment of charitable foundations and other supporting organizations, preparation of other tax-exempt organization forms, and advice related to IRS Form 990 and Form 990PF filings.
- Counsel on issues arising during tax-exempt organization audits and private foundation excise tax issues.
• Structuring tax-exempt bond financings and other public debt offerings, and providing advice on tax-exempt bond compliance matters, including arbitrage, private use and review and drafting of management and service contracts and research arrangements to comply with tax regulations and rulings relating to use of bond-financed property.

• Property tax appeals for tax-exempt organizations and state sales tax exemption issues.

Experience Matters

Our extensive knowledge of the law and keen insights as to our clients’ charitable and business objectives lead us to effective and often groundbreaking solutions for nonprofit and tax-exempt organizations. Our depth of experience and extensive client base enhance our ability to represent such entities as all tax-exempt health care entities—from small health plans to large health care systems. In the increasingly complex world of nonprofit and tax-exempt organizations, experience matters.

Publications

"Nonprofit Entities," Chapter 5, Co-Author
2015
Michigan Business Formbook, Third Edition, Institute of Continuing Legal Education

Speaking Engagements

Consultant Contracts - The Good, the Bad and the Ugly, MICPA Nonprofit Conference, Lansing, Michigan
October 2, 2014
Crowdfunding and the IPO On-Ramp
June 5, 2012 (Los Angeles-area)
Crowdfunding and the IPO On-Ramp
May 23, 2012 (Detroit) and May 24, 2012 (Chicago)