

Nonprofit

The laws and regulations that govern the operation of tax-exempt and nonprofit organizations are complex and frequently changing. Larkin Hoffman's nonprofit and tax-exempt organizations team advises clients on the full range of legal, regulatory, organizational, and operational issues facing organizations in this sector.

Our clients include schools, universities, hospitals, health-care systems, religious organizations, social services agencies, community and civic organizations, trade associations, chambers of commerce, foundations and other organizations.

Organizational and governance

We advise clients on how to create nonprofits and establish governance structures which allow organizations to prosper and grow. We provide counsel regarding articles of incorporation, bylaws and board policies, mission and vision statements, attorney general registration, board training and education, conflict of interest policies, fiscal agent agreements, joint ventures and strategic alliances, and mergers and acquisitions.

Tax-exemption and tax compliance

Securing and maintaining tax-exempt status is central to the financial success of nonprofits. We counsel clients regarding the regulations governing tax-exempt status and compliance with state and federal tax laws. We provide counsel regarding application for IRS exemption, sales tax exemption, unrelated business income taxes, Form 990 questions, IRS and Minnesota Department of Revenue audits, Minnesota Attorney General questions, and tax issues related to multinational operations.

Fundraising and development

Key to the financial health and success of tax-exempt organizations are fundraising and development activities. We advise clients regarding the maze of state and federal rules and regulations governing fundraising by nonprofit organizations. We provide counsel regarding sponsorship agreements, multistate charitable registration, professional fundraiser agreements, galas and silent auctions, gift annuities, charitable

trusts, IRS compliance, investment policies, spending policies, gift acceptance policies, and will contests and disputes.

Funder and grant contracts

The mission and financial viability of many nonprofits hinges on successfully competing for government and foundation contracts and grants. Our team counsels clients regarding grant and contract processes and procedures, enabling them to compete successfully. We have advised clients regarding contracts and grants involving the U.S. Department of Housing and Urban Development, U.S. Department of Health and Human Services, Minnesota Department of Corrections, Minnesota Housing Finance Agency, Minnesota Department of Human Services, city and county contracts, community-based foundations and research organizations.

Human resources and employment

Nonprofit organizations – like for-profit entities – must navigate a complex of workplace regulations and issues. Our team brings deep understanding of the unique needs of nonprofits to the advice we provide regarding workplace issues, and we help clients address circumstances where laws and regulations may conflict with an organization’s mission and goals. We provide counsel regarding personnel policies and handbooks, employment agreements, consulting agreements, overtime requirements, employee discipline and terminations, severance agreements, health and benefit plans, retirement plans, collective bargaining and union activities, and OSHA and workplace safety issues.

Business and financial operations

We advise on key business and financial issues facing nonprofits, including bank and financing agreements, equipment purchase and leases, tax-exempt bonds, as well as patents, copyrights, trademarks and trade secret protection.

Land use and real estate

We provide counsel regarding real estate purchases, sales and leases, construction and remodeling contracts, zoning and permit applications, and real estate tax exemptions.