



## Non-Profit Corporate Law

Foster Swift attorneys represent individuals and businesses in creating tax-exempt organizations, and represent those organizations in various tax and legal issues that arise during their life cycles.

We frequently create and represent organizations of all sizes. Charitable organizations established under Internal Revenue Code ("Code") §501(c)(3), such as:

- hospitals
- private foundations for charitably-inclined individuals
- publicly-supported charitable organizations
- community foundations
- employer-related scholarship programs
- scholarship programs available to the general public
- food banks
- athletic organizations
- religious organizations
- schools and other educational organizations
- thrift stores
- social services organizations
- social welfare organizations established under Code §501(c)(4), including non-profit HMOs;
- trade associations established under Code §501(c)(6);
- political organizations established under Code §527;
- pension-related exempt organizations;
- governmental units described in Code §115; and
- international nonprofit organizations.

We work on matters involving corporate transactions and other legal issues, tax matters including tax exemption applications, representation before the Internal Revenue Service, and representation before the Michigan Department of Treasury, the Michigan Attorney General, Charitable Trust Section, and the Michigan probate courts.

Representative matters include:

- Corporate formation

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### ATTORNEYS

#### Shareholder

Joel C. Farrar

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#### Associate

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### RELATED PRACTICES

Business & Tax

Tax Exempt Organizations

- Tax exemption applications
- Prohibited transaction analysis
- Reasonable compensation analysis and opinions
- Analysis and planning of corporate transactions involving tax-exempt organizations
- Analysis of political activities
- Board of Directors training, and development of internal policies and procedures to ensure tax compliance
- Advising organizations after the occurrence of prohibited transactions or excess benefit transactions
- Representation of organizations in connection with governmental investigations of the organization or its key officers, directors, trustees, or employees
- Dissolution and liquidation of nonprofits

Foster Swift has been named a Tier 1 firm in **Non-Profit/Charities Law** in Lansing by *U.S. News – Best Lawyers®* "Best Law Firms" in 2014, 2016, 2017, 2018, 2019 and 2020.

#### **PUBLICATIONS & ALERTS**

2023 Year-End Checklist for Businesses, *Foster Swift Business & Tax Law News*, November 17, 2023

2021 Year-End Checklist for Businesses, *Foster Swift Business & Tax Law News*, October 24, 2021

642(c) Pooled Income Funds: Unique Advantages to new Charitable Compensation Plans-Part One, *Foster Swift Business & Tax Law News*, October 9, 2018

#### **NEWS**

Foster Swift Attorneys Named 2024 Best Lawyers in America, *Best Lawyers in America*, August 17, 2023

Foster Swift Elects Three New Shareholders, *Ingham County Legal News*, January 30, 2023

Foster Swift Attorneys Named to 2022 Best Lawyers in America®, August 19, 2021

Foster Swift Attorneys Named to 2021 Best Lawyers in America®, August 20, 2020

Mashni Named SBM ACES Chair, *Foster Swift Business & Tax Law News*, February 4, 2020

Foster Swift Elects Badalucco and Gismondi as Shareholders, January 13, 2020

Foster Swift Listed in Best Lawyers® "Best Law Firms" 2020, November 1, 2019

Foster Swift Elects New Shareholders, *Lansing Regional Chamber*, January 21, 2019

Southfield Attorney Sworn in at Supreme Court, October 11, 2018

#### **EVENTS**

Three Steps to Forming a Charity or 501 (c) (3) Organizations, *2021 MICPA Nonprofit Conference*, October 5, 2021

Nonprofit Formation and Operation, *Arts Council of Greater Lansing, smARTS Workshop*, November 4, 2019



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Forming a Nonprofit, *MICPA: 2019 Nonprofit Conference*, October 28, 2019

Tax Issues and Challenges Surrounding Innovative Fundraising, *MICPA: 2018 Nonprofit Conference*, October 9, 2018