

PRACTICE

Not-for-Profit

Benesch's Not-for-Profit Practice Group assists not-for-profit and tax-exempt clients in a broad array of matters, ranging from filing for nonprofit status and preparing federal and state tax exemption applications to training in not-for-profit regulatory compliance.

Our attorneys are committed to protecting our clients' assets so that they can continue to drive the missions and goals of their organizations.

Legislative Advocacy

Our attorneys actively engage in lobbying efforts for not-for-profit organizations, helping clients navigate legislative processes and influence legislation that impacts their operations.

Legislative Strategy

We regularly analyze proposed legislation to assess its potential impact on our clients, working closely with legislators and key officials to advocate for changes or introduce new legislation that better aligns with our clients' interests.

What We Do

- Board structure and fiduciary guidance
- Incorporation and mission guidance
- Tax-exempt structuring and classification
- Governance documents and policies
- Operational and tax compliance
- Board training and education
- Fundraising and solicitation compliance
- Gift acceptance and restriction issues
- Tax and audit support
- Mergers, acquisitions and restructurings
- Dispute resolution involving charitable contributions
- Lobbying and government affairs compliance

Who We Serve

- Public Charities
- Private Foundations
- Educational Institutions
- Healthcare Providers
- Social Service Providers
- Advocacy Groups
- Religious Organizations
- Industry Associations
- Culture & Arts Organizations

Extensive Experience

- Dispute Resolution
- Taxation
- Public Affairs
- Not-For-Profit Regulatory Compliance

Industry Recognition

First-Tier

Best Law Firms®

Ranked as a first-tier firm in Columbus, OH, for not-for-profit and charities law



Representative **Matters**

- ▶ Currently serve as outside general counsel to a nonprofit community organization and its affiliated foundation, with a combined annual revenue of \$17.5 million and assets totaling \$31 million. Our work spans governance, tax and exemption matters, real estate, and a wide range of other legal issues.
- ▶ Represented a regional medical institution in various legal matters, including issues related to restricted charitable gifts.
- ▶ Obtained tax-exempt status for a nonprofit organization serving veterans.
- ▶ Advised on management agreements among multiple nonprofit entities operating under a shared umbrella, with a focus on compliance related to lobbying activities.
- ▶ Serve as outside general counsel to a regional Jewish community organization.
- ▶ Advised a group of college alumni in forming a charitable entity that acquired the assets of their former college and played a key role in reopening the institution. Our work included securing tax-exempt status and successfully petitioning the Probate Court to modify preexisting gifts under the doctrines of cy-près and deviation.
- ▶ Represented a private university in acquiring the assets of an affiliated graduate institution, including analyzing and restructuring restricted gifts and obtaining court approval to implement the plan.
- ▶ Secured a gubernatorial veto to prevent the sunset of a nonprofit corporation targeted for dissolution by the Ohio Legislature.
- ▶ Formed and obtained 501(c)(3) status for a nonprofit organization focused on advancing social enterprise in Ohio.
- ▶ Obtained tax-exempt status for a first-of-its-kind organization dedicated to supporting the growth and development of struggling musicians.
- ▶ Represented a state attorney general's office in establishing a charitable entity tasked with receiving and distributing opioid settlement funds. Our work included entity formation, securing tax-exempt status, advising on governance and operations, and drafting the organization's governing documents, including policies on gifts, grants and compensation.
- ▶ Advised a nonprofit organization on strategies to avoid dissolution in the face of potential regulatory shutdown.
- ▶ Successfully advocated for changes to Ohio's nonprofit corporation statute to encourage and incentivize board service.