

Nonprofit Organizations

Pullman & Comley's Nonprofit Organizations practice is comprised of lawyers and paralegals experienced in a broad range of nonprofit law at the federal and state levels. We have worked with charitable, educational, healthcare, religious, and many other types of nonprofit organizations on a wide range of issues involving formation, board governance, solicitation of charitable funds, and prudent management of institutional funds. Our lawyers have extensive and broad experience in qualifying newly-formed organizations as federal tax exempt entities and advising established nonprofit organizations on maintaining their tax-exempt status. We have counseled public charities, private foundations, supporting organizations, educational institutions, and other nonprofit organizations with many issues, including:

- Formation of a new nonprofit organization and obtaining federal tax exempt status with a skillfully drafted and complete Form 1023 or 1024
- Counseling on how to organize and operate a public charity or private foundation consistent with its stated charitable mission
- Drafting and updating corporate governing documents and policies to comply with federal and state law requirements
- Board governance and liability protection for directors and officers
- Compensation issues and intermediate sanctions
- Fundraising, solicitation of charitable funds, endowment, and prudent management of institutional funds
- Private foundation excise taxes and self-dealing issues
- Conflicts of interest
- Merger and acquisitions of nonprofit organizations
- Unrelated business income tax planning and reporting
- New market tax credits
- Connecticut property tax exemptions
- Grant-making and procedures
- Scholarship programs
- Employment law compliance and planning

The lawyers in our Nonprofit Organizations practice are dedicated and experienced in various disciplines and knowledgeable about the unique issues affecting nonprofit organizations. We also draw upon the experience of other attorneys at our firm to provide support with litigation, real estate acquisition and leasing services, employment, health care, and mergers and acquisitions. We often collaborate with members of the Trusts

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and Estates practice to provide additional support for an organization's fundraising efforts by providing advice about planned giving programs, including charitable lead and remainder trusts, gift annuities, and donor advised funds. Our trusts and estates attorneys also work with individuals who wish to form or administer supporting organizations, friends organizations, private foundations for family charitable giving, and public charities to establish programs to further a charitable purpose.

In addition to practicing in the areas of nonprofit organizations law, our attorneys actively serve as directors and trustees of numerous charitable, education, health, social service, and religious organizations.