

NEXT CHALLENGE. NEXT LEVEL.

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Hear nonprofit, think  
Nexsen Pruet



NONPROFIT AND TAX-EXEMPT ORGANIZATIONS

# Focused on helping clients achieve their goals

Nexsen Pruet is a multi-specialty business law firm headquartered in Columbia, South Carolina, with more than 190 lawyers and offices in Charlotte, Greensboro and Raleigh, NC, as well as Charleston, Greenville, Hilton Head and Myrtle Beach, SC. With deep talent and experience, our outstanding lawyers serve clients from New York to California.

Serving clients across the map.

## FIRM FACTS

190+

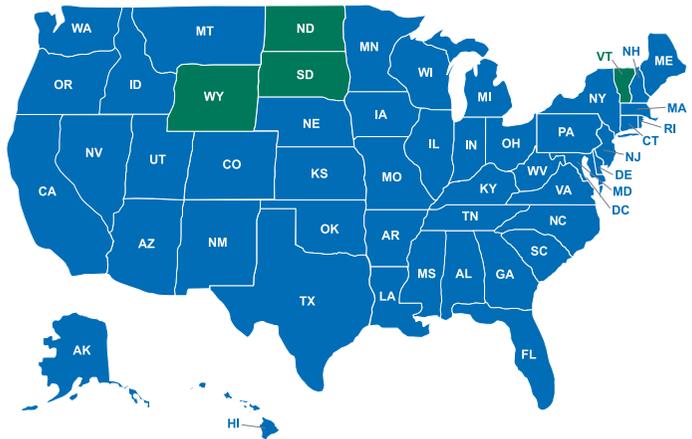
lawyers

8

offices

30+

practice areas



Nexsen Pruet clients span the U.S. and beyond and cover a wide variety of industries. We handle a full range of legal issues, from individual tax planning to complex litigation and alternative energy. Our attorneys have the broad expertise and specialized knowledge to help businesses and nonprofits flourish.

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[nexsenpruet.com](http://nexsenpruet.com)

# All of the nonprofit knowledge you need, under one roof.

Nonprofit corporations and tax-exempt organizations are vital parts of our community. Nexsen Pruet lawyers can provide the essential guidance and knowledge your organization needs.

## Understanding nonprofit needs

Nexsen Pruet lawyers have been advising nonprofit corporations and tax-exempt organizations for more than half a century. Our attorneys are grounded in the regulatory and legal issues these organizations face. So you can focus on your mission and goals.

## Forming and dissolving

Our lawyers have experience with all stages of a nonprofit corporation's or tax-exempt organization's life. We will help you get your charitable vision up and running, including working with the IRS to pursue tax-exemption, and help you wind things down when your mission is accomplished.

## Ensuring compliance

Nexsen Pruet lawyers understand the many laws that govern nonprofit corporations and tax-exempt organizations, including the Solicitation of Charitable Funds Act. We'll work with you to keep you in compliance and, if there's a problem, to resolve issues with regulators.

## Managing related organizations

Nonprofit corporations sometimes acquire ownership interests in other taxable or exempt entities; sign partnership, joint venture or management agreements; or affiliate with other tax-exempt organizations. These and other scenarios present legal questions that Nexsen Pruet attorneys can answer.

## Advocating for your mission

Our lawyers are skilled negotiators and fierce advocates. When conflicts arise, inside or outside of the courtroom, we'll put all our energy into resolving the dispute in a way that best serves your goals.

## Taking care of your *other* legal issues

Nonprofit corporations and tax-exempt organizations face many of the same legal issues that for-profit businesses do: real estate ownership, intellectual property issues, employment, health care and finance. Nexsen Pruet has attorneys with extensive experience in all those areas, and more. No matter what your legal need, you can call Nexsen Pruet.

# Doing well for those who do good

Nonprofit corporations and tax-exempt organizations are formed for many reasons. They fulfill philanthropic goals, manage intergenerational wealth transfer, facilitate fundraising, manage public/private initiatives, carry out charitable activities and do much more.

Indeed, nonprofit organizations provide essential services and perform vital functions in our communities every day. But although these organizations are generally tax-exempt, they are subject to a variety of state and federal laws and regulations.

Nexsen Pruet brings together more than 190 attorneys across the Carolinas. Our lawyers have extensive knowledge of nonprofit formation, tax and estate planning, fundraising regulations and more. We have a dedicated team of attorneys who are focused specifically on nonprofit and tax-exempt organizations — from private family foundations to large hospital and educational systems.

Nexsen Pruet believes in what you're trying to do. Let us guide you through your legal and compliance questions so you can focus on your mission.



more than

10,000

Number of nonprofits in South Carolina

2.6%

Percentage of income that the average South Carolinian donates to nonprofits

more than

1.5 million

Number of nonprofits in the United States

13,000+

Number of nonprofits in North Carolina

2.5%

Percentage of income that the average North Carolinian donates to nonprofits

## DETAILED SERVICES

### Forming foundations

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Our attorneys have extensive experience forming private and public foundations for charitable purposes. We've worked with professional athletes, politicians and athletic coaches to facilitate fundraising and bring their charitable dreams to reality. We also assist in establishing family foundations for charitable giving.

### Creating structure

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Nonprofit corporations and tax-exempt organizations often are led by directors, trustees, officers and employees. Our attorneys are knowledgeable in governance structures and the design and implementation of compensation and benefit programs.

### Fundraising legality

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Nonprofits raise money from many sources: raffles, benefits featuring liquor and government grants, just to name a few. We understand the legal issues involved with these efforts and can advise you on how to ensure compliance.

### Politics and lobbying

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The laws surrounding political activities and lobbying can present organizational challenges. We can ensure that your staff, board and volunteers understand which activities are prohibited and which are allowed, and help you structure your organization in ways that help you attain your goals.

# Fixing past compliance issues

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Sometimes a nonprofit corporation or tax-exempt organization becomes non-compliant, through mistakes or past mismanagement. We can help you clean up your records and bring you into compliance under federal or state law.

## Taxation

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We understand taxation and can advise all types of nonprofits and exempt organizations on income tax exemption, employment/payroll taxes, the unrelated business income tax, and Form 990 reporting issues and related deficiencies.

## Business assets and activities

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We can assist your organization with moving assets and activities into separate, wholly owned limited liability corporations or nonprofit corporations for liability protection or other business operational purposes. Plus, we can design and draft management service agreements between two or more related businesses.

## Litigation services

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When things go wrong, Nexsen Pruet has an experienced team of top litigators ready to protect your assets and your mission. We often can resolve conflicts before they get to court and are also very experienced as advocates for our clients in court.

## Health care affiliation process

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Our experience with the affiliation process for tax-exempt and government health care institutions means we can guide you through the legal, institutional and business questions that inevitably arise during such transactions.

