



Ward and Smith, P.A.'s attorneys provide a full range of legal services to nonprofit organizations, including litigation, taxation, and labor and employment. We have experience representing a diverse group of nonprofit organizations such as public charities, private foundations, social welfare organizations, social clubs, and business leagues. As part of a full-service law firm, attorneys in the Nonprofit Organizations Practice Group draw on the experience of attorneys in other practice groups within the Firm to ensure that our clients' needs are met.

Nonprofit organizations often face the same legal issues as for-profit organizations, complicated by special tax rules and governmental regulations. Nonprofit law is heavily tax driven and tax law is an area that is constantly changing. The attorneys in the Nonprofit Organizations Practice Group keep up to date on tax developments and monitor tax legislation in order to keep our nonprofit clients informed of the potential impact of key developments through newsletters, special bulletins, and seminars.

The Nonprofit Organizations Practice Group understands the challenges facing our clients and can offer the guidance clients need to comply with federal and state rules and regulations. Attorneys in this Practice Group advise clients in the following matters:

- Formation, merger, acquisition, and liquidation of nonprofit organizations;
- Board governance and tax compliance matters;
- Planning for charitable giving;
- Formation of taxable and tax-exempt subsidiaries;
- Section 457(f) deferred compensation plans;
- Structuring joint ventures with for-profit entities;
- Analysis of private inurement and excess benefit transactions;
- Unrelated business income;
- Choice-of-entity analysis; and,
- Interpretation and application of tax legislation.