

industry chair

Pamela A. Mann / Partner

Jeremy S. Steckel / Partner
Jerome J. Caulfield / Partner
H. Thomas Davis, Jr. / Partner
Preston C. Demouchet / Partner
Matthew D. Dunn / Partner
Michael I. Frankel / Partner
Alison Powers Herman / Partner
Macculloch M. Irving / Partner
Austin D. Keyes / Partner
Daniel J. McSwiggan / Partner
Karen T. Schiele / Partner
Ronald D. Spencer / Senior Counsel
Lauren W. Shandler / Associate
Stephanie R. Springer / Associate
Kaitlyn Wollman / Associate

The TEO group deploys extensive experience, in-depth knowledge, leading-edge legal strategies, and creative thinking to counsel public charities, private foundations and other types of tax-exempt organizations on a wide variety of legal issues. We represent clients across all aspects of their governance and operations, at all stages of the corporate life cycle. As part of a full-service law firm, we work with colleagues in other practice areas to advise our clients on a broad spectrum of legal needs with maximum efficiency and value.

Our lawyers help entities operate smoothly, cost-effectively, and innovatively while they navigate the dynamic and complex legal and regulatory regimes applicable to tax-exempt organizations. We often serve as “outside general counsel” to our clients, particularly those without in-house legal staff, handling virtually all of their legal needs and/or coordinating across their various existing outside counsels and advisors. Additionally, we provide counsel to for-profit partners, corporate sponsors and philanthropists who interact with the nonprofit sector. We also have unique experience representing nonprofits in governmental investigations and a wide variety of litigated matters.

We provide practical, effective, tailored legal services to the full range of tax-exempt organizations, including:

- Large and small public charities pursuing wide range of missions
- Museums and performing arts institutions
- Cemeteries
- “Friends of” groups
- Healthcare research organizations and providers
- Direct service agencies
- Churches and other religious organizations
- Schools
- Private foundations, including corporate foundations and family foundations
- Professional and trade associations
- Social welfare organizations
- Directors and officers, members, and donors to exempt organizations.

Whether advising on an immediate legal question or helping clients identify potentially challenging strategic issues, we offer unparalleled experience and insight coupled with a keen awareness of the real-world context in which each client operates. When an issue requires other experience, we pull in colleagues from our

firm's other departments who can assist on matters involving employment, real estate, intellectual property, corporate matters, and litigation. We work particularly closely with the firm's trusts and estates department, whose estate planning work often involves charitable giving issues. Whatever the configuration of lawyers tackling a particular problem, we provide strategic staffing produces seamless, cohesive representation, and great cost-effectiveness for our clients.

Our group maintains the TEO Bulletin a blog that reports on current legal issues facing tax exempt organizations.

Boards & Bylaws

This multi-part series will help nonprofit executives and board members consider revisions and amendments to make your bylaws more congruent with the way your nonprofit actually operates, improve governance, and ensure compliance with current law.

[Read Our Series](#)

Proven Strengths

We represent tax-exempt organizations with virtually all aspects of their operations, at all stages of the corporate life cycle:

Tax Compliance: Clients rely on our in-depth knowledge and familiarity with both state and federal tax issues related to exempt organizations. We form new tax exempt organizations and advise them on such compliance issues as unrelated business income tax, self-dealing, lobbying restrictions, and minimum distribution rules.

Charitable Solicitation and Registration: We guide organizations through the complex registration and disclosure rules governing charitable solicitation and address the interplay of federal and state regulatory regimes in this area.

Corporate Governance: We have special experience in nonprofit governance issues. We advise our clients on the fiduciary responsibilities of directors and managers, review and update governance documents and procedures, and provide guidance in the particular issues facing family foundations.

Government Investigations and Audits: We often represent tax-exempt organizations in investigations by state charities officials as well as audits by the Internal Revenue Service.

Grantmaking: We advise our clients on all manner of grantmaking issues, including international grant-making, program-related investments, IRS approval for grants to individuals, and enforceability issues.

Real Estate: We work with lawyers who are deeply familiar with the full range of real estate issues that face tax-exempt organizations and are able to provide one-stop advice on many matters and transactions.

Employment Law: Our firm's employment team collaborates with us to advise tax-exempt organizations on all facets of employment law, including general employment counsel, advice on executive compensation and employee benefit plans, and development of employee policies and procedures for our clients.

Intellectual Property: Working with intellectual property lawyers, we offer comprehensive services in all areas of IP law as it intersects with tax-exempt organizations.

Dispute Resolution and Litigation: When litigation is appropriate and necessary, we advocate vigorously for our clients in the full range of litigated matters.