

## Nonprofit/Tax-Exempt Organizations

Downey Brand's Nonprofit/Tax-Exempt Organization Practice Group serves as both general and special counsel to a wide variety of nonprofit and tax-exempt organizations including public charities, private foundations, social service organizations, institutes of higher education, healthcare providers, trade associations, religious organizations, social clubs and sports leagues. We also represent specialized nonprofit/tax-exempt entities such as nonprofit credit unions and mutual water companies, homeowners associations, golf and country clubs, and agricultural cooperatives.

In representing this wide variety of nonprofit/tax-exempt organizations, our nonprofit attorneys have considerable experience with the issues unique to such organizations including: startups, mergers, application for tax-exempt status, winding up and dissolution, the structuring and operation of for-profit and nonprofit affiliated entities, the transfer of restricted charitable assets, proper handling of conflict of interest and excess benefit transactions and antitrust avoidance, as well as campaign finance disclosures and other rules applicable to politically active business leagues. We also understand that nonprofit/tax-exempt organizations encounter many of the same issues facing any business (for-profit or nonprofit) – such as vendor contracts, financing, tax compliance, employment law, litigation, land use matters and real estate transactions. As a result of our large nonprofit/tax-exempt practice and the coordination between our nonprofit/tax-exempt practice group and the attorneys in our other practice group who have expertise in these matters, we are very sensitive to the needs of nonprofit/tax-exempt organizations with respect to these types of transactions.

### Selected Experience

- Serve as outside general counsel to the University of the Pacific, the oldest chartered University in California.
- General Counsel to dozens of industry trade associations who represent closely held and publicly traded companies engaged in business throughout California.
- Drafted and negotiated hundreds of legislative bills and regulations relating to the business operations of trade associations and their members.
- Served as outside corporate counsel to two of the Sacramento region's leading nonprofit healthcare systems, including drafting and review of healthcare operations contracts, assisting with medical practice acquisition transactions, and providing advice on corporate governance matters and tax-exempt status issues.

- Advised large charitable organization in the securing of a multi-million dollar credit facility.
- Counseled private foundations on entity formation and operational issues, including compliance with IRS self-dealing rules and other regulations specific to private foundations.
- Formed numerous California non-profit public and mutual benefit corporations and assisted such corporations with obtaining IRS recognition of their tax-exempt status as 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7) and 501(c)(11) entities.

## Trade Groups

- California Association of Pest Control Advisers (CAPCA)
- California Association of Winegrape Growers (CAWG)
- California Grocers Association (CGA)
- California League of Food Producers (CLFP)
- California Manufacturers & Technology Association (CMTA)
- Pest Control Operators of California (PCOC)