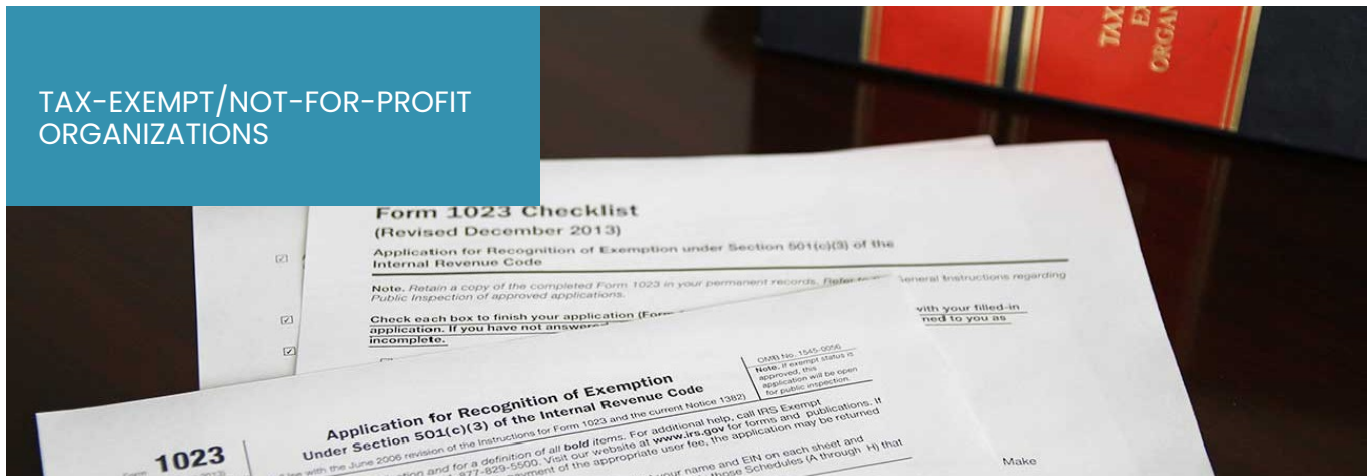


TAX-EXEMPT/NOT-FOR-PROFIT ORGANIZATIONS



OVERVIEW

Foulston Siefkin provides comprehensive tax planning and advocacy services to tax-exempt organizations. Our federal income tax counseling and planning services deal with all organizational and operational aspects of obtaining and maintaining tax exemption, including public charity status, and planning for appropriate operation of unrelated business activities. Our representation includes advice on strategies for the defense of audits, dealings with examining agents, obtaining private letter rulings from the IRS National Office, and representing clients through the administrative appellate process. Locally, our attorneys represent tax-exempt organizations across the state in a wide range of property, sales, and other tax-exemption issues.

Our attorneys have extensive litigation experience in federal courts across the country, including the U.S. Tax Court, U.S. District Courts, and the U.S. Court of Appeals.

We assist tax-exempt organizations and their development officers on current and deferred charitable giving matters, including gifts of cash, appreciated land or securities, personal residences, and other forms of real and personal property. We also work with clients and prospective donees in planned giving transactions using charitable remainder unitrusts and annuity trusts, charitable lead trusts, and pooled income funds.

AREAS OF REPRESENTATION

- Applications for tax exemption
- Mergers, acquisitions, separations, and reorganizations
- Real estate
- Board and corporate governance
- For profit/unrelated business income (UBI) activities

FOULSTON

ATTORNEYS AT LAW

- Entity formation
- Tax counseling & planning
- Tax audits
- Employee benefit planning
- Employment and excise taxes
- Property tax exemption
- Federal, state & local tax litigation
- Excess benefit transactions/intermediate sanctions issues

RELATED LINKS

- ABA Tax Section
- CCH Incorporated
- Internal Revenue Service
- Research Institute of America
- Social Security Administration
- Tax Analysts

EXPERIENCE

- Assisted numerous tax-exempt organizations (public charities, private foundations, social welfare organizations, employee organizations, associations, recreational organizations, etc.) with formation and obtaining tax-exempt status.
- Assisted numerous tax-exempt organizations in structuring joint ventures and developing for-profit and tax-exempt subsidiaries.
- Successfully defended IRS challenges involving revocation of exempt status, unrelated business income tax, inurement/private benefit, and attempts to collapse for-profit and tax-exempt entities.
- Assisted numerous charitable organizations with acquisition, disposition, and licensing issues involving both for-profit and tax-exempt activities.

PUBLICATIONS

2021

Bad Moon Rising: The 99.5% Act Could Eliminate or Reduce Effectiveness of Critical Estate-Planning Tools
Tax-Efficient Strategies Create Win-Wins for Donors and Charitable Organizations

2020

Coronavirus: COVID-19 Guidance for Religious Institutions

FOULSTON

ATTORNEYS AT LAW

2008

IRS Again Warns Charities About Political Campaign Activity

FOULSTON

ATTORNEYS AT LAW

ATTORNEYS/OTHER PROFESSIONALS

PRIMARY CONTACTS



KEVIN J. ARNEL

Partner

T: 316.291.9761
karnel@foulston.com

ADDITIONAL SUPPORTING ATTORNEYS



DONALD D. BERNER

Partner

T: 316.291.9738
dberner@foulston.com



VAUGHN BURKHOLDER

Partner

T: 913.253.2133
vburkholder@foulston.com

FOULSTON

ATTORNEYS AT LAW



BOYD A. BYERS

Partner

T: 316.291.9716
bbyers@foulston.com



TARA EBERLINE

Partner

T: 913.253.2136
teberline@foulston.com



JACK M. EPPS

Partner

T: 913.253.2159
jepps@foulston.com



JEREMY L. GRABER

Partner

FOULSTON

ATTORNEYS AT LAW

T: 785.354.9412
jgraber@foulston.com



CHARLES R. HAY

Partner

T: 785.354.9413
dhay@foulston.com



DAVID E. ROGERS

Partner

T: 316.291.9708
drogers@foulston.com



MORGAN E. GEFFRE

Associate

T: 316.291.9577
mgeffre@foulston.com



COREY L. MOOMAW

FOULSTON

ATTORNEYS AT LAW

Associate

T: 316.291.9726
cmoomaw@foulston.com



RANDAL O. CARLSON

Special Counsel

T: 913.253.2141
rcarlson@foulston.com