

Philanthropist Representation

In addition to representing religious and other nonprofit organizations that benefit from the financial generosity, vision, and leadership of philanthropists who support their mission, we also advise successful individuals and their families in developing philanthropic structures that can offer tax benefits to the donor while providing a meaningful vehicle for effectuating cultural or social change, impacting lives, and communicating their values and goals to their descendants, their communities, and the world for generations. In collaboration with our business, tax, and estate planning colleagues, we structure sophisticated, tax-efficient business sales to third parties and intergenerational family business transfers with a charitable component; complex gifts of noncash assets such as real estate, business interests, artwork, and collectibles; and representation of successful authors and artists with significant philanthropic goals.



Additionally, we regularly counsel clients regarding other philanthropic matters, including:

Integration of planned giving into the overall family legacy planning

- Pre-transaction analysis of potential charitable structures
- Post-transaction controversy work with the IRS, FTB, and California Attorney General
- Implementation and ongoing administration of complex, multigenerational estate plans with charitable components

Negotiation and documentation of:

- Major gifts to educational institutions, hospitals, and other public charities
- Endowments and other restricted gifts
- Charitable bequests

Formation and operation of:

- Family foundations, including private non-operating foundations, private operating foundations, and supporting organizations
- Donor-advised funds and fiscal sponsorships
- Structures with retained income or remainder interests, such as charitable remainder trusts, gift annuities, pooled income funds, and charitable lead trusts



Contact us for more information.

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Religious Institutions



Churches, religious orders and other intentional communities, dioceses, denominations, private religious schools, missions organizations, and other religious institutions operate in an environment of increasing governmental regulations and public scrutiny. Our clients come in all sizes — from start-ups to well-established institutions with multimillion dollar budgets, earned-income activities, and international outreach.

In our role as outside general counsel, we help our clients navigate the unique corporate, legal, and tax issues religious institutions face carrying out their mission.

Other client projects include:

Formation and operation of:

- Start-up religious organizations, including proper entity selection, structure, and governance
- Subsidiary entities
- Integrated auxiliaries of a church

Obtaining and maintaining:

- Federal and state income tax exemption
- Property tax exemption
- Sales tax exemption

Corporate, business, and other transactions:

- Mergers and acquisitions
- Revenue-generating activities (UBTI/UDFI)
- Real estate acquisitions, finance, leases, and use agreements

Charitable giving and compliance:

- International grantmaking
- Donor advised funds, fiscal sponsorships, and endowments
- Donations and fundraising activities



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Paul Schmitt



Nonprofit Organizations

Nonprofit organizations must maneuver through a complex labyrinth of federal, state, and local laws and regulations during each stage of their life cycle. Our creative and pragmatic attorneys guide founders, boards of directors, and executive leaders of start-up and well-established private foundations, public charities, supporting organizations, and other nonprofit organizations through this legal maze.



Representative engagements include:

General Counsel Representation

Formation and operation of:

- Start-up nonprofit organizations, including proper entity selection, structure, and governance
- Subsidiary entities
- Nonprofit relationships, affiliations, and joint ventures

Obtaining and maintaining:

- Federal and state income tax exemption
- Property tax exemption
- Sales tax exemption

Corporate, business, and other transactions:

- Mergers and acquisitions
- Revenue-generating activities (UBTI/UDFI)
- Real estate acquisitions, finance, leases, and use agreements

Charitable giving and compliance:

- International grantmaking
- Donor advised funds, fiscal sponsorships, and endowments
- Donations and fundraising activities

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