

Nonprofit Structures, Relationships & Affiliations

This practice area concentrates on structural relationships and affiliations involving nonprofits, including arrangements among nonprofits with the same tax-exempt status or different tax statuses, and between nonprofits and for-profit entities.


We work with nonprofits creating affiliate networks from scratch, entering into an existing affiliate group, or considering disaffiliation from the group. We advise entities that act as fiscal sponsors to other entities, and organizations seeking fiscal sponsorship, or spinning out of fiscal sponsorship relationships into standalone organizations, or to another fiscal sponsor. We also work with nonprofits forming, investing in, or relating to, taxable subsidiaries, or businesses interested in creating a nonprofit charitable affiliate. Relationships between entities take several forms, such as parent organizations with subsidiaries, national organizations with regional or local affiliates or chapters, 501(c)(3) agencies associated with 501(c)(4) social welfare organizations to engage in a wider range of political activities, unions or trade associations with charitable affiliates, umbrella organizations, and coalitions. Often the organizations share a common name or brand.


AREAS OF FOCUS

- › A range of legal issues raised by affiliation, including control and liability issues.
- › Implementing or strengthening structural affiliations or governance relationships addressed in the governing documents of the entities, including drafting standard templates for affiliate articles and bylaws.
- › A variety of contractual agreements between affiliated entities, including name licenses, resource or cost sharing and reimbursement agreements, and technical assistance agreements, between entities.
- › Collaboration or coalition agreements and structures.
- › Group tax exemptions, in which a parent organization obtains nonprofit tax status from the IRS for all its affiliates.
- › Forming new affiliated entities.
- › Affiliate disciplinary proceedings.

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