

Revenue Generating Activities


Charities are focusing more and more attention on revenue-generating activities, both as a means of carrying out their missions and as a means of generating revenue to support their missions. With the expansion of web-based strategies and global communications, charities, often working with commercial "partners," have been developing new and innovative income-generating strategies that must be evaluated and tested against established laws.


AREAS OF FOCUS

- › Related business income generated by an entity such as a museum, or symphony, or low-income housing provider, while furthering its exempt purpose.
- › Corporate sponsorships and the IRS rules that pertain to them.
- › Unrelated business income derived from activities that do not directly further a charitable purpose, but generate taxable money to support the client's mission.
- › Vehicle donation programs and the regulations associated with them.
- › Tax-exempt bonds issued by a municipality for the benefit of hospitals, schools and other public nonprofits.
- › Raffles and gaming.
- › Joint ventures between nonprofit and for-profit organizations, focusing on ensuring nonprofit clients maintain their tax-exempt status.
- › Social enterprises, which use a corporate business model to achieve a charitable mission or solve a public problem such as global warming, disease, or poverty.
- › Commercial co-venture arrangements.
- › Compliance with state fundraising laws.

CONTACT INFORMATION

 contact@adlercolvin.com

 (415) 421-7555

 (415) 421-0712

REPRESENTATIVE CLIENTS

- › Rocky Mountain Institute
- › California College of the Arts
- › Beneficent Technology, Inc.
- › Internet Archives
- › Network for Good, Inc.

PRACTICING ATTORNEYS

- › Robert A. Wexler
- › Ingrid Mittermaier
- › David A. Levitt
- › Steven R. Chiodini
- › Matt Clausen
- › Emily Chan