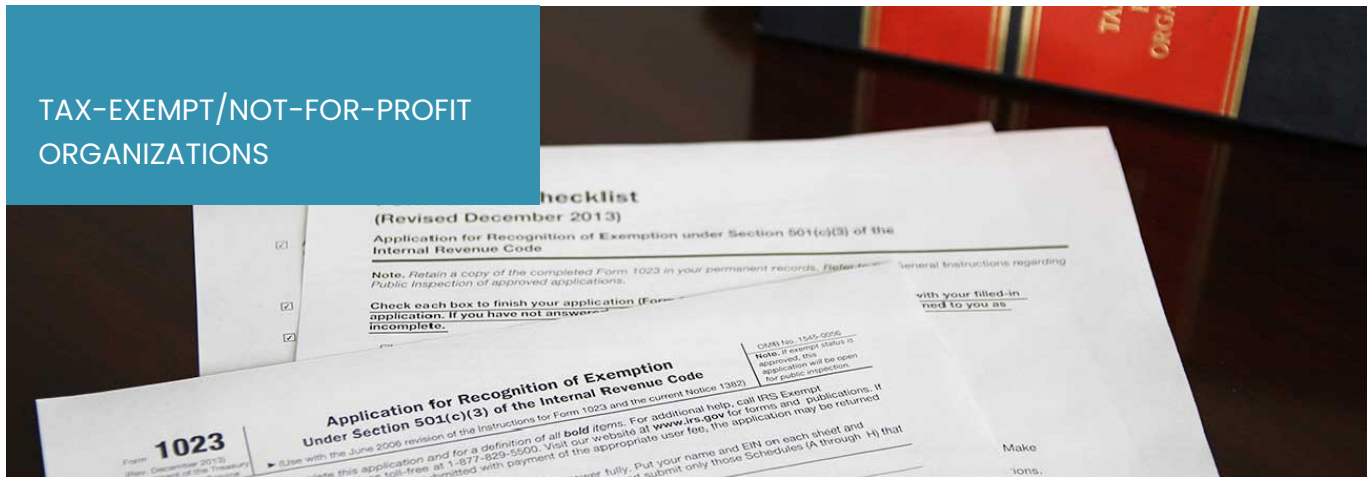


## TAX-EXEMPT/NOT-FOR-PROFIT ORGANIZATIONS



## 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

# FOULSTON

## ATTORNEYS AT LAW

- Board and corporate governance
- For profit/unrelated business income (UBI) activities
- Entity formation
- Tax counseling and planning
- Tax audits
- Employee benefit planning
- Employment and excise taxes
- Property tax exemption
- Federal, state, and local tax litigation

### 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

# FOULSTON

ATTORNEYS AT LAW

**2020**

Coronavirus: COVID-19 Guidance for Religious Institutions

**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 MEMBERS



#### BOYD A. BYERS

##### **Partner**

T: 316.291.9716  
bbyers@foulston.com



#### JACK M. EPPS

##### **Partner**

# FOULSTON

ATTORNEYS AT LAW

T: 913.253.2159  
jepps@foulston.com



**JEREMY L. GRABER**

**Partner**

T: 785.354.9412  
jgraber@foulston.com



**CHARLES R. HAY**

**Partner**

T: 785.354.9413  
dhay@foulston.com



**COREY L. MOOMAW**

**Partner**

T: 316.291.9726  
cmoomaw@foulston.com



# FOULSTON

ATTORNEYS AT LAW

**DAVID E. ROGERS**

**Partner**

T: 316.291.9708  
drogers@foulston.com



**ANDREW Z. FOREMAN**

**Associate**

T: 785.354.9419  
aforeman@foulston.com