

Exempt Organizations

Exempt organizations currently face growing challenges with potential long-term impacts, such as increased scrutiny by the Internal Revenue Service (IRS), economic constraints, the evolution of technology, and emphasis on social responsibility. Wiley understands the challenges for exempt entities, and has effectively handled a broad range of services pertaining to such organizations since opening its doors in 1983. With our depth of expertise, we guide clients through the complex rules that are unique to exempt entities.

Drawing on the extensive skills and experience of attorneys, consultants, and specialists from the firm's varied disciplines and regulatory practices, we tailor each representation to meet our client's needs and achieve its goals. We represent a variety of organizations across a wide spectrum of industries and interests, including the following:

- Trade associations;
- Lobbying and political groups;
- Foundations;
- Charitable entities;
- Educational institutions;
- Health care organizations; and
- Scientific research organizations.

We provide services such as entity formation, drafting governing documents that satisfy corporate and tax requirements, obtaining and maintaining federal and state tax-exempt status, representing nonprofit organizations in IRS examinations and tax controversies (including private letter rulings), FARA issues, compensation and benefit issues, fundraising contests, charitable solicitations, complying with IRS rules on lobbying and political activities, and complying with the regulatory requirements of the industries in which our clients operate. Our attorneys also provide counsel regarding the "separation" between associations and foundations.

Our attorneys have substantial experience with issues confronting international nonprofit organizations with activities in the U.S. These organizations are presented with issues that are unique due to the jurisdictions and regulatory frameworks in which they operate. Our attorneys have helped international clients organize U.S. subsidiaries, form U.S. corporations, apply for and obtain tax exempt status, and operate as a tax exempt organization in the U.S. Our international non-profit clients include the World Business Council for Sustainable Development, the Malta Conferences Foundation, Pacificchem, Inc., LeapFrog Labs, Inc., CropLife America, and the Confucius Institute U.S. Center, Inc., among others.

Representative Experience

We are proud of the longstanding relationships we have with many of our nonprofit clients, such as the Blue Cross and Blue Shield Association, the American Chemical Society, The ALS Association and Goodwill Industries International, Inc. A brief sample of our exempt organizations experience includes:

- **The ALS Association:** Advise national association in connection with a corporate restructuring and provide ongoing advice on chapter governance and chapter relations. Revise bylaws and provide advice on corporate governance issues. We have also represented The ALS Association - DC/MD/VA Chapter on a broad range of corporate, contract and employment matters.
- **American Chemical Society:** Provide a broad range of services, including advising on general corporate and corporate governance issues for this federally chartered corporation, drafting and reviewing contracts, and licensing its scientific journals to sanctioned countries such as Iran and Cuba.
- **Blue Cross and Blue Shield Association:** Provide health care regulatory and government contracts advice. We have advised BCBSA on: establishing and maintaining compliance with the multitude of federal statutes and regulations governing its various health care offerings (e.g., Federal Employees Health Benefits Program), drafting and negotiating ancillary contracts in support of these health care offerings (e.g., for pharmacy benefits, disease management, dental services), forming a joint venture (and continuing to provide general corporate advice regarding the joint venture), representing BCBSA in commercial lease negotiations and in entering into other large business contracts, and providing advice regarding government investigations.
- **Confucius Institute U.S. Center, Inc. (CIUS):** We formed this nonprofit corporation, which is associated with the ministry of education of the People's Republic of China. We are representing CIUS in seeking tax exempt status. We have represented CIUS in entering into an office lease and other activities incident to having an office in the District of Columbia.
- **GSM Association (GSMA):** Provide significant advice and counsel regarding a wide range of significant international spectrum-related matters before the Federal Communications Commission (FCC), U.S. Department of State, Department of Commerce (DOC), and International Telecommunication Union (ITU). Our representation of GSMA also involves guidance on net neutrality issues as the debate becomes more global in scope.
- **Goodwill Industries International, Inc.:** Provide licensing and intellectual property work, trademark protection, development of intellectual property policies, internal structuring for the membership organization, and antitrust analysis in the area of horizontal divisions.
- **LeapFrog Labs, Inc.:** Formed and obtained tax exempt status for this 501(c)(3) organization at the request of our client LeapFrog Investments Ltd, a Mauritian private company that manages the LeapFrog Financial Inclusion Fund, a pioneering social investment fund. The purpose of Leapfrog Labs, Inc. is to expand the availability of microinsurance and other financial inclusion products for low income and vulnerable people in developing countries who are striving to extract themselves from poverty. One of our partners serves as General Counsel of LeapFrog Investments Ltd.
- **Malta Conferences Foundation:** We formed this 501(c)(3) organization and represented it in obtaining tax exempt status. The Foundation brings together scientists from 15 Middle Eastern countries to work on scientific projects as a bridge to peace. We continue to represent Malta Conferences Foundation.
- **National Electrical Manufacturers Association (NEMA):** Assist on international trade issues related to China's restrictions on exports of rare earth elements.
- **National Health Care Anti-fraud Association (NHCAA):** Serve as general counsel since the association's inception and perform all legal operations, including tax matters, corporate work, drafting bylaws, obtaining insurance, and litigating on NHCAA's behalf.
- **Newspaper Association of America (NAA):** Provide advice to the association on a variety of communications, judicial, postal, and legislative proceedings, and lobby with respect to First Amendment issues.
- **PRBA - The Rechargeable Battery Association (PRBA):** Our lawyers incorporated this association 20 years ago. We have served as general counsel since that time, protecting its interests in various standard-setting forums, and representing the association on legislative and regulatory issues around the world.
- **Radio Television Digital News Association (RTDNA):** Advise in connection with various First Amendment, newsgathering, legislative and FCC regulatory issues, including lobbying for federal shield law, Freedom of Information Act (FOIA) reforms, electronic coverage of federal judicial proceedings, and prevention of libel tourism.

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