

## RELATED SERVICES

### Business

- Acquisition + Sale of Property
- Canada
- Employment + Labor
- Hospitals, Health Systems + Other Health Facilities

### Litigation + Trial

- Employment + Labor

### Governments + Nonprofits

- Acquisition + Sale of Property
- Employment + Labor
- School Law Advice

### Individuals + Families

- Acquisition + Sale of Property
- Estate Planning
- Wealth Transfer Planning

### Global Reach

- Canada

## Nonprofit + Charitable Organizations

Miller Canfield attorneys have extensive experience and expertise in the counsel and representation of non-profit and charitable organizations, private foundations, public charities, academic institutions, trade associations, religious organizations, hospitals, governmental entities and agencies, and other tax-exempt organizations.

We draw upon the collective knowledge within the firm to provide comprehensive, pragmatic and efficient solutions to their diverse legal issues, opportunities and challenges.

The following list is a representative sample of the types of issues our clients address and the services we provide to these organizations. We invite your inquiry and welcome the opportunity to provide more detailed information.

### WE REPRESENT

Ballot Question Committees

Charitable Organizations

Charter Schools

Civic Organizations

Colleges, Universities, and their Foundations

Community Development Corporations

Community Foundations

Cooperatives

Homeowners' Associations

Hospitals, Health Care Organizations, and their Foundations

Joint Ventures and Affiliates

Limited Dividend Housing Associations

Political Committees/Private Foundations

Private Schools

Professional Associations

Public Charities

Quasi-Governmental Organizations

Religious Organizations, Social and Other Clubs

Social Welfare Organizations

Supporting Organizations

Taxable Nonprofit Organizations

Title Holding Entities

Trade Associations

Low-Income and Other Housing Groups

**TYPES OF SERVICES THAT WE PROVIDE INCLUDE THE FOLLOWING:**

**FORMATION**

Articles, Bylaws, and Corporate Documents  
Initial Meetings  
Form of Entity  
Formation "Check-Ups" and Updating  
Liability Limitation  
Related Entities  
State Licensing  
Tax Exemptions

- Federal and State Income Taxes
- Sales and Use Taxes
- Property Tax Exemptions

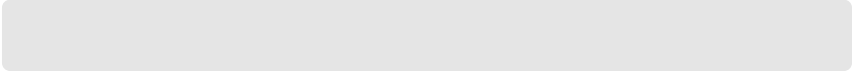
**DEVELOPMENT AND FINANCING**

Charitable Remainder and Lead Trusts  
Contributions of Property  
Charitable Gift Annuities  
Endowments  
Fundraising Materials  
Gift Structuring and Agreements  
Grants  
Planned Giving Programs  
Pooled Income Funds  
Raffles and Lotteries  
Sample Forms  
Solicitation Licensing  
Taxable Affiliates and Subsidiaries  
Tax-exempt Bond Financing

**OPERATIONS**

Contracts and Agreements  
Dissolution and Mergers  
Employment and Employee Benefits  
Governmental Regulation and Agencies  
Insurance Matters  
Investments  
Legislation  
Litigation  
Maintenance and Changes of Exempt Status

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Partnerships and Limited Liability Companies  
Pensions  
Real Estate and Environmental  
Strategic Planning and Evaluation  
Supporting Organizations  
Tax Matters and Audits  
Unrelated Trade or Business Taxable Income  
Compliance

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