

Nonprofit, tax-exempt and religious organizations sit at the heart of our community. They make music, art and theater part of our lives, and give us spiritual connection. They educate our young, heal our sick, comfort our dying, foster connections and provide relief to those in need. Above all, they are guided by their passion in making their communities healthier and happier. Hancock Estabrook understands and shares this passion.

The attorneys in our Nonprofit Governance & Tax-Exempt Organizations Practice have extensive experience working with tax-exempt and nonprofit organizations of all shapes and sizes throughout New York State, helping them address challenges unique to their sector and the industries in which they operate. Our clients range from complex health care systems to libraries, small churches and booster clubs. We are familiar with the state and federal legal nuances that affect these organizations, regardless of their size.

We support our clients through every stage of their life cycle, providing comprehensive legal support. Our attorneys prepare organizational documents, bylaws, trust and member agreements; assist with the purchase of appropriate insurance protection; assist in obtaining necessary government approvals; advise on corporate structures, including joint ventures, mergers, acquisitions and dissolutions; and represent entities in regulatory matters and transactions of all sizes. We regularly counsel organizations in matters of charitable giving. We know and understand the rules regarding investments, endowments, charitable trusts, supporting organizations, private foundations and restricted funds. Our expertise, encompassing both state and federal law, is wide and deep, and we approach problems with sensitivity to multiple regulatory regimes.

The attorneys at Hancock Estabrook provide the entire spectrum of legal services, and we offer specialized representation in litigation, employment law, finance, intellectual property, trademark and copyright, real estate and more.

We are mindful of the charitable nature and mission and limited resources of nonprofit entities, as well as the value they bring to our communities. We provide practical and creative solutions that best serve the needs and interests of our clients and the communities they serve.

Corporate Governance

We serve as general counsel to many not-for-profit corporations. With attorneys who are experienced in different and complementary areas of law, Hancock Estabrook delivers well-rounded legal representation attuned to the needs of nonprofit and tax-exempt organizations. We advise our clients on governance, tax-exempt rules and other operational and regulatory matters. Representative corporate governance matters we advise clients on include:

- Drafting and maintaining corporate records, including certificates of incorporation, articles of organization, bylaws, operating agreements and constitutions, corporate resolutions and minutes.
- Providing training for Boards and senior leadership on board governance, fiduciary duties, and other matters of interest.

- Creating and restructuring single and multi-entity systems, including corporate mergers, joint ventures and affiliations.
- Drafting and implementing conflict of interest policies and procedures for Boards, management, employees and staff.
- Advising clients on compliance with New York State laws, including the Not-for-Profit Corporation Law.
- Advising all sizes and types of health care providers to better serve their communities while complying with a myriad of laws and regulations unique to the health care sector.
- Assisting in the construction, evaluation and defense of executive compensation packages, including drafting executive employment, benefits and severance agreements.

Federal & State Tax Issues

Our attorneys help nonprofit and tax-exempt organizations structure projects in a way that minimizes the negative impact of New York State and federal tax laws on their charitable pursuits, including unrelated business income, sales and real property taxation. We have successfully worked with clients on issues relating to private benefit, political activity, lobbying, and complex structuring, including the use of subsidiaries, joint ventures and partnerships. Representative tax matters we advise clients on include:

- Drafting organizational documents to ensure compliance with federal and state tax-exemption rules and regulations.
- Assisting in interactions and applications to the IRS, including tax-exemption applications, such as IRS Form 1023 and 1024 applications, and representation in audits and other informational requests.
- Advising clients on registration requirements with the Charities Bureau of the New York State Attorney General's Office.
- Applying to the Attorney General or local Supreme Court on matters that require governmental approval, such as dissolutions and sales and transfers.
- Representing clients on all issues relating to sales tax and property tax-exemptions, including grieving and litigating adverse determinations.

Finance

We are experienced in helping nonprofits negotiate and complete transactions, and we represent nonprofit and tax-exempt organizations in various types of financing transactions, including:

- Acquisition financing
- Construction loans
- Letters of credit and surety contracts
- Tax-exempt bond financing
- Subordinate and mezzanine loans
- Loan restructuring and workouts

Labor & Employment

Our labor and employment attorneys represent large and small nonprofits throughout New York State. We provide prompt and effective advice to assist nonprofits in complying with their labor and employment legal obligations in a manner that allows them to accomplish their goals. We help our clients minimize their risk of legal exposure and position themselves to successfully defend against labor and employment litigation that may arise. Representative labor and employment matters we advise clients on include:

- Representing clients on a variety of litigated and administrative matters under various federal and state laws, including, but not limited to the Age Discrimination in Employment Act, Title VII of the Civil Rights Act, Family and Medical Leave Act, Americans with Disabilities Act, Fair Labor Standards Act, Worker Adjustment and Retraining Notification Act, and New York State's Human Rights Law, Civil Rights Law and Labor Law.
- Assisting in the construction, evaluation and defense of executive compensation packages, including drafting executive employment, benefits and severance agreements.
- Reviewing and drafting labor and employment policies and handbooks, including policies on reasonable accommodations, anti-harassment, electronic communications, family and medical leave act policies, at-will employment, wage and hour issues and time and attendance.
- Providing comprehensive in-house training programs in the areas of harassment prevention, interviewing and hiring, Family and Medical Leave Act, Affordable Care Act and other pressing issues facing nonprofit employers.

Intellectual Property

Intellectual property is often an important asset for a nonprofit. We help nonprofits and tax-exempt organizations by identifying their intellectual property assets, advising them on how to protect their property and, when necessary, helping them enforce their rights. We also assist nonprofits in negotiating license agreements with owners of intellectual property, when the license helps the client more effectively pursue its tax-exempt mission. Our team of IP attorneys provide a broad range of services, including:

- Identification of intellectual property assets.
- Trademark counseling, including advising on trademark selection and registration with the United State Patent and Trademark Office (USPTO).
- Preparation and prosecution of applications for trademark registration through the USPTO.
- Maintenance and renewal of IP registration portfolios.
- Advising on trade secrets, work-for-hire issues and non-disclosure agreements.
- Negotiation and drafting licensing and co-existence agreements.
- Risk avoidance and minimization, including analysis of potential trademark and copyright infringement claims and defenses.
- Enforcement, including trademark opposition and cancellation proceedings before the USPTO, alternative dispute resolution and negotiation, and civil litigation in federal and state courts.