Our clients include a full range of nonprofit clients, including many hospital, health care, and University-affiliated organizations. Due in part to the firm’s geographic location, our team also represents numerous national trade associations and charitable organizations, whose headquarters are in Washington, D.C. or which maintain offices in the District. We have provided detailed advice to clients in connection with regulatory compliance, reorganizations, expansions, corporate governance, joint ventures, legislative efforts, and other activities designed to meet the changing circumstances in which institutions must operate. Among other things, we represent clients in responding to, and otherwise interacting with, the Internal Revenue Service (IRS) and the Treasury Department. In addition, we represent clients before Congress on tax legislative issues (including the development of commentary for, and participation in, hearings on matters of interest clients).

Our team represents an unusually broad and diverse group of nonprofit health care organizations, including hospital trade associations, hospitals and clinics, physician practice groups, academic medical centers, and other charitable and educational organizations, as well as for-profit entities, related to all of the above organizations.

Tax-exempt organizations
Select experience

- Representing the largest hospital industry association in tax matters related to the community benefit standard, tax legislative proposals, and Form 990 annual tax reporting to the IRS.

- Representing numerous hospital and health care clients as to the tax-exemption and intermediate sanctions implications of physician and executive compensation for services.

- Advising hospitals on the implications of IRS rules pertaining to physician recruitment and retention.

- Representing hospital and health-related systems with the reorganization and formation of a tax-exempt holding company structure.

- Advising health care organizations on the tax-exemption and unrelated business income tax (UBIT) implications of transactions between hospitals and for-profit entities, including joint ventures, and in implications of agreements with for-profit hospital management companies.

- Advising health care organizations that conduct research as to the tax implications of technology transfer and other commercial exploitation of internally-developed technology.

- Representing a hospital foundation in an IRS challenge of a whole hospital joint venture with a for-profit entity.

Areas of focus

- Corporate governance
- Tax legislation
- Joint ventures
- Regulatory compliance