

## TAX EXEMPTION

Tax-exempt organizations represent a major component of the health care sector. Because Hall Render focuses its practice primarily on health care organizations, our lawyers have unique insights into the challenges such organizations face in obtaining and maintaining tax-exempt status.

Our tax-exempt clients include health systems, hospitals, physician organizations, foundations, trade associations and virtually every other type of organization working within the health care sector. We assist such clients across their entire life cycles, beginning with the process of incorporation and applying to the IRS for exemption from federal income taxation. On an ongoing basis, we advise our clients regarding such tax exemption issues as avoiding improper benefits to private persons, complying with the tax code's limitations on lobbying and political campaigning, minimizing or avoiding unrelated business income tax liability and issuing tax-exempt bonds. Moreover, our lawyers appreciate that many business transactions involving tax-exempt organizations can pose risks to exempt status unless structured appropriately. Therefore, we bring our tax-exempt perspective to such matters as complex purchase agreements, physician recruitment, executive compensation, creation or expansion of business lines, development of joint ventures and corporate restructuring or reorganizations. We also counsel clients in governance matters, enabling their boards to function more effectively and efficiently. In this age of heightened scrutiny, our lawyers are closely monitoring the latest developments from Congress and the IRS, explaining the new standards and helping our clients develop strategies for compliance.

In these matters and more, Hall Render helps our health care clients navigate the complex legal landscape and advance their charitable and other tax-exempt purposes.

## AREAS OF FOCUS

- Private Benefit/Private Inurement
- Tax-Exempt Entity Applications & Compliance Review
- Unrelated Business Income Tax (UBIT)