

Understanding 501(c)(3) Tax Exemption of Non-Profits

Distinctions, opportunities, and limitations all lawyers need to know about working with charities

Massachusetts has one of the largest concentrations of charitable organizations in the United States, representing a large portion of the economic activity in the Commonwealth. Attorneys in every practice area interact with charitable organizations regularly, often without understanding some of the tax and regulatory peculiarities that may affect—often in unexpected ways—what their clients are trying to accomplish. This new program provides an overview of what it means to be a charitable organization in Massachusetts, from a tax and regulatory perspective, and how transacting or working with charitable organizations may require a different approach than working with other types of organizations.

Agenda

- What Are the Differences between the Terms “Charity”, “Non-Profit”, and “501(c)(3)”?
- What Are the Benefits of 501(c)(3) Status?
- How Does an Organization Receive and Maintain Its 501(c)(3) Status?
- How Does 501(c)(3) Status Limit What a Charity Can Do?
- What Role Does the Massachusetts Attorney General Play with Respect to Charities?
- When Is the Consent of the Attorney General or a Court Required Before a Massachusetts Charity May Engage in a Transaction? What Sorts of Non-Profits May Be Subject to These Rules?

Faculty

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Dates & Location

Register at www.mcle.org

LIVE WEBCAST

Tuesday, November 29, 2022

9:30 am–10:30 am

Program Number: 2230012WBC

REBROADCAST

Wednesday, December 14, 2022

3:00 pm–4:00 pm

Program Number: 2230012RBC

REBROADCAST

Thursday, December 22, 2022

12:00 noon–1:00 pm

Program Number: 2230012RB1

ON DEMAND WEBCAST

View after Thursday, December 22, 2022

Program Number: 2230012WBA

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