BUTTERMORE AND FOLTZ
ATTORNEYS AT LAW

Non-Profits, Charitable Organizations and NGOs

Charitable enterprises, sometimes referred to as Non-Government Organizations (NGOs) are at work in all corners of the world. We have represented charities working in Cameroon, France, Italy and the US. In general, to be exempt from US and state taxation, an organization must be both organized and operated exclusively for an approved charitable purpose. None of the organization's money or other resources can be held for the benefit of any person. Charitable purposes include religious, educational, scientific and amateur sporting activities. Charitable organizations in the US are creatures of state law. Tax-exemption is a matter of both federal and state law. All charities other than religious organizations must apply for federal tax-exempt status. The application for federal exemption can be a complicated document, and it requires review by a competent tax attorney. We have seen a seemingly innocent answer on an application for tax exemption destroy the application process. In some cases, we have been required to dissolve the original corporation and start over again with a new entity. We would be pleased to describe the necessary steps to you to avoid the many pitfalls in this process.

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