

Nonprofit and Tax-Exempt Entities Practice



Tonkon Torp is a leading business and litigation law firm serving public companies, substantial private enterprises, entrepreneurial businesses and individuals throughout the Pacific Northwest.





OUR NONPROFIT AND TAX-EXEMPT ENTITIES PRACTICE

Tonkon Torp has a long history of helping all types of nonprofits to fulfill their missions. We represent charities (including private operating foundations, pass-through foundations, and public charities), as well as other types of tax-exempt entities (including social welfare organizations, social clubs, trade and professional organizations, and fraternal organizations).

The organizations we represent include both grant makers and grant recipients, who provide services for a variety of purposes: education, health, religion, science, sports, environmental protection, social welfare, arts, and human services.

Our attorneys who specialize in the counsel of nonprofit and tax-exempt entities provide advice and craft documents with respect to:

- **Entity Formation:** Selection of the appropriate structure, formation, and application to the IRS for recognition of exempt status
- **Governance:** Board development, fiduciaries responsibilities and risk management, including policy development (conflicts of interest, document retention)
- **Compliance:** Private foundation special rules compliance, intermediate sanctions, lobbying, advocacy and political expenditures, and unrelated business income tax rules
- **Strategic Alliances:** Joint ventures, mergers and conversions
- **Grant-Making:** Program-related investments, donor advised funds, expenditure responsibility and international grant-making
- **Fiscal Management:** Investment and endowment management and distribution policies, structuring planned gifts and planned giving programs
- **Employment:** Advice/counsel on employment matters; education, training, and proactive management practices; executive and employment contracts; employee benefits; executive compensation; volunteer issues
- **Audit:** IRS and Department of Justice audits and approvals, including private letter ruling requests
- **Real Estate:** Acquisition of real estate and office/equipment leases

OUR NONPROFIT AND BUSINESS ATTORNEYS



Shouka Rezvani ● shouka.rezvani@tonkon.com ● 503.802.2047
Nonprofit and Tax-Exempt Entities Practice Group Chair

Shouka counsels public charities as well as operating and non-operating private foundations on organizational and operational issues. She has been named one of the *Best Lawyers in America*® for Nonprofit Law. Shouka provides counsel on a range of issues, including appropriate entity structure for recognition of tax-exempt status, governance, risk management, and compliance. She has been involved in the leadership and management of many area charities.



Gwendolyn Griffith ● gwen.griffith@tonkon.com ● 503.802.2102

Gwen is Chair of the firm's Tax and Employee Benefits Practice Group. She assists nonprofit organizations in mergers, collaborations and reorganizations, and also serves as Executive Director of the Oregon Facilities Authority (OFA), the state agency that facilitates issuance of tax-exempt bonds for nonprofit organizations throughout Oregon.



Jackson Lewis ● jackson.lewis@tonkon.com ● 503.802.2130

Nonprofit organizations are a major focus of Jackson's estate planning practice. He has significant experience advising private foundations and public charities, as well as helping charitably-inclined individuals accomplish their goals. Jackson has addressed nonprofit associations and wealth planning professional groups on developments in estate planning.



Owen Blank ● owen.blank@tonkon.com ● 503.802.2011

Owen's extensive range of experience in business matters includes working with nonprofit organizations and charitable foundations. He focuses on counseling nonprofits on their governance, operational, and investment issues. His experience in this area supports his active pro bono involvement with several area civic, educational and social service organizations.



Jeffrey Cronn ● jeff.cronn@tonkon.com ● 503.802.2048

Jeff regularly counsels nonprofit entities with respect to corporate governance and compliance, funding and general operational matters. Jeff's interest in nonprofit organizations extends to his leadership of and involvement in a number of nonprofits in the Portland area. Jeff is a founding member of and has provided substantial long-term assistance to Marathon Education Partners, a group that provides higher education scholarship opportunities to children with financial need.



George Spencer ● george.spencer@tonkon.com ● 503.802.2014

George has extensive experience counseling various types of foundations in the conduct of their charitable activities, including the creation of nonprofits, advice on grant-making, corporate governance, financial management and tax compliance. George also sits on the boards of several Portland-area nonprofits.

The following attorneys are specialists in their respective fields, and counsel nonprofits faced with specialty issues.

EMPLOYMENT



Kristin Bremer Moore • kristin.bremer@tonkon.com • 503.802.2154

Kristin assists nonprofit organizations on all levels of employment issues, including creating workplace policies and procedures, advising on legal employment and labor issues, providing training to boards, executives and supervisors, and representing nonprofit organizations in employment-related agency complaints and civil actions.

REAL ESTATE



David Petersen • david.petersen@tonkon.com • 503.802.2054

David regularly represents nonprofit entities in real estate matters including leasing, purchase and secured financing. His work for nonprofits includes the day to day real estate needs of Community Services, Inc., an operator of about 18 group homes for developmentally disabled adults in the Portland Metro area. David is also a member of CSI's Board of Trustees.



Kimberlee Stafford • kimberlee.stafford@tonkon.com • 503.802.2062

Kimberlee's real estate practice involves negotiating leases for various nonprofits for office, event and warehouse space. She has experience assisting nonprofits with issues of real estate, land use and environmental law. Her experience facilitating negotiations and favorable deal closings for her clients has resulted in the successful purchase of several properties for Portland-area nonprofits.

