



NONPROFIT AND EXEMPT ORGANIZATIONS

Ray Quinney & Nebeker is a leading law firm in the intermountain region in the areas of charitable and exempt organizations, planned giving and nonprofit law. Our lawyers represent a diversity of clients including some of the largest private foundations in the intermountain region, universities, colleges and other educational organizations, amateur sports organizations, museums, hospitals and health care organizations, social clubs, governmental organizations and many other charitable and exempt organizations, both large and small. We assist entities qualifying for exempt status with the IRS and state governments, and guide them through federal and state tax audits. We also provide administration services including accounting and tax return preparation for clients requesting these services. We advise the State of Utah in drafting and amending the Utah Revised Nonprofit Corporations Act.

Our charitable and exempt organizations practice includes the following areas:

PUBLIC CHARITIES

- Public support tests
- Support organizations
- Intermediate sanctions

PRIVATE FOUNDATIONS

- Excise taxes
- Tax return preparation
- Administration and accounting services

OTHER EXEMPT ORGANIZATIONS

- Social welfare organizations
- Nonprofit trade groups
- Social clubs
- Title holding companies
- VEBA's
- Homeowners' Associations



RAY QUINNEY
& NEBEKER

80 YEARS
1940-2020

SPECIALIZED AREAS

- Charitable Remainder/Annuity Trusts
- Administration and Accounting Services
- Board of Director Duties and Liability
- Tax Return Preparation
- Compliance
- Charitable Contribution Strategies
- IRS and State Tax Audits
- Lobbying
- Unrelated Business Income Tax
- Formation/Choice of Entity
- State Law Governance
- Estate Planning Considerations
- Health Care Law
- Mergers and Acquisitions
- Intellectual Property
- Employment Issues
- Antitrust
- Litigation

If you wish to speak with an attorney about your business needs and questions, please contact:

Bruce L. Olson
801-323-3350
bolson@rqn.com

Herbert C. Livsey
801-323-3340
hlivsey@rqn.com



Samuel A. Lambert
Shareholder



Charles H. Livsey
Shareholder



Herbert C. Livsey
Of Counsel



Gary L. Longmore
Shareholder



Christopher N. Nelson
Shareholder



Bruce L. Olson
Shareholder



Gerald T. Snow
Of Counsel



Gregg D. Stephenson
Shareholder



Jason Tholen
Associate



Blake R. Voorhees
Shareholder



Martha Wingate
Associate