

# Religious Organizations

Sherman & Howard's Religious Organizations team serves a wide array of churches, church denominations, religious educational institutions, faith-based social service providers, mission organizations, international relief and development entities, and other religious organizations. Our attorneys provide responsive and well-informed counsel focused on the unique needs and objectives of our faith-based clients.

## THE SHERMAN & HOWARD DIFFERENCE

Our Religious Organizations attorneys have broad experience working with religious and other nonprofit organizations. Our team members possess a nuanced understanding of the legal issues and challenges specific to faith-based organizations. Just as importantly, we know their cultures and we understand their callings, their language, and their goals. Drawing on these insights, we help each of our ministry clients identify its distinct legal challenges, and we craft solutions that incorporate available legal protections, ensure compliance with applicable laws, and facilitate the activities that nurture its character and accomplish its mission. Further, because we have been working with faith-based organizations for so many years, we have answers to many questions at our fingertips. In addition, on complex issues we provide counsel that is informed by our experience helping many other ministry clients navigate such issues.

## OUR APPROACH

Our team includes lawyers who work primarily with religious organizations and who focus on corporate, tax, constitutional, international, and common operational issues. The team also includes lawyers who practice in other areas of law and possess a clear understanding of how their areas uniquely apply to faith-based organizations. As a result, our team is able to provide sophisticated guidance on every aspect of a ministry's operation, helping each organization navigate its distinct legal landscape as it works toward accomplishing its mission.

## REPRESENTATIVE EXPERIENCE

- Filed amicus briefs before the U.S. Supreme Court on behalf of more than 60 national religious organization clients.
- Assisted nearly 50 ministries to become recognized by the IRS as churches, conventions or associations of churches, or religious orders.
- Formed a new Protestant church denomination.
- Obtained religious property tax exemptions for numerous camp and conference centers nationally.

## REPRESENTATIVE CLIENTS

- ABWE Ministries
- Azusa Pacific University
- Billy Graham Evangelistic Assn.
- Catholic Diocese of Colorado Springs
- Cherry Hills Community Church
- Christian Care Ministry (dba Medi-Share)
- Christian Community Foundation (dba Waterstone)
- Christian Leadership Alliance
- Church of the Nazarene
- Community Bible Study
- Compassion International
- Cross Catholic Outreach
- ECO: A Covenant Order of Evangelical Presbyterians
- Evangelical Council for Financial Accountability
- Far East Broadcasting Company
- Fellowship of Christian Athletes
- Fuller Theological Seminary
- Glorieta 2.0
- International Church of the Foursquare Gospel
- Mount Hermon Association
- National Christian Foundation
- Open Doors USA
- Operation Mobilization
- The Christian and Missionary Alliance
- The Navigators
- Upward Unlimited
- Valor Christian Schools
- World Vision
- Wycliffe Bible Translators
- YMCA of the Rockies
- Young Life

- Led the merger of two large nonprofit organizations, each with more than 1,000 employees and budgets exceeding \$150 million.
- Advised a number of church denominational bodies and other church organizations on church property disputes.
- Successfully challenged numerous erroneous interpretations by the U.S. Customs and Immigration Service of various religious worker visa requirements and submitted extensive comments on behalf of a broad coalition of religious organizations regarding proposed regulations that would make it more difficult to obtain religious worker visas.

## SERVICES

Working closely with our finance, labor and employment, regulatory, intellectual property, tax, and other practice area lawyers, we ensure comprehensive and seamless service. We regularly assist our faith-based clients with:

- Corporate formation, governance, and reorganizations
- Tax-exempt status issues and planning
- Employment law issues and volunteer liability
- Employee benefits
- Child protection policies
- First Amendment challenges and religious accommodations
- International operations, transactions, and registrations
- Trademarks, copyrights, patents, and other intellectual property matters, including licensing
- Publishing and media activities
- Mergers and acquisitions
- Partnerships, joint ventures, cooperatives, commercial co-ventures, and other strategic alliances
- Reorganizations, dissolutions, restructuring, and bankruptcy
- Regulatory and reporting issues
- Fundraising matters
- Government funding
- Debt issues, tax-exempt bond financing, and other loan transactions
- Litigation and alternative dispute resolution proceedings
- Real estate acquisitions, mortgages, leases, and environmental compliance
- Data protection, transfer, and privacy strategies

Whether handling a complicated transaction or offering day-to-day advice, we take a practical approach that focuses on our clients' short- and long-term goals in the context of their ministry realities.

## HIGHLIGHTS

Members of our Religious Organizations team are also active as board members, speakers, writers, and advisory council members of entities that serve religious organizations. These include:

- Christian Legal Society
- Christian Leadership Alliance
- Evangelical Council for Financial Accountability
- Association of Christian Schools International

- Council on Educational Standards & Accountability
- Christian Camp and Conference Association
- Council for Christian Colleges & Universities
- Christianity Today-Church Editorial Advisory Board
- Missio Nexus