

UNRELATED BUSINESS INCOME TAX | Every growing organization must pay a tax on net income from unrelated business activity, called the unrelated business income tax (UBIT). The tax must be paid when the charity conducts a trade or business that is regularly carried on and that is not "substantially related" to its tax-exempt purposes. The classic example is a case involving New York University. The owner of a meat-and-factory began selling the factory to NYU when he died. The IRS ruled that because the operation of a meat-and-factory did not further the university's educational mission, the income from the factory was subject to UBIT. An activity is substantially related to a charitable purpose only if it contributes to the accomplishment of a tax-exempt purpose in an important way other than through the production of income. For example, a pharmacy within a hospital that fills prescriptions only for patients of the hospital. There are several exceptions to UBIT, the most important of which are the exceptions for so-called passive income, such as rents, royalties, and dividends. A common hybrid can avoid paying the UBIT by following several basic rules. Whenever possible, unrelated business activities should be conducted by the for-profit entity and not the 501(c)(3). The income should flow from the for-profit to the nonprofit either as compensation for goods and services, or as passive income, or the income should flow to the nonprofit in the form of donations, such as a qualified corporate sponsorship (the payments from Atlanta to the Sugar Bowl are an example of that).

CONFLICTS OF INTEREST | It is important that contract hybrids are structured to avoid conflicts of interest that may arise in transactions between the nonprofit and for-profit entities. It is well established in nonprofit corporate governance that directors and officers must act solely in the interests of the organization, and not in their personal interests or the interests of another party. The issue that this contract, under corporate law and IRS rules require that directors and officers—indeed, anyone who is in a position to influence a nonprofit's decisions on a particular issue—disclose any personal interest they have in the transaction and refuse themselves from participating in the decision. With a contract hybrid, the directors and officers of the nonprofit may sometimes have a financial interest in transactions between the nonprofit and the for-profit entity. For example, they may be investors in the for-profit entity. This creates a conflict of interest that must be disclosed, and the director or officer may not participate in decisions related to the transaction, so long as the transactions are approved by a majority of the "disinterested" directors (those who do not have a conflict), however, the transaction gets forward and will be legal. This is another reason why majority of the boards of the nonprofit and for-profit should be independent of each other.

RELATED PARTY TRANSACTIONS | A related party transaction is a transaction between a charity organization and one or more of its officers or directors, or anyone else within the organization who is in a position to influence the charity with respect to the transaction, or with an organization in which such a person has a substantial financial interest. An example of this is a director of a nonprofit who sells insurance to the nonprofit. The term also applies to transactions between a charity and another organization that controls

it or is controlled by it, or where both are controlled by a third party. Transactions with "supporting organizations" are also covered. Finally, organizations, whether or not tax-exempt, that have entered into partnerships (including LLCs taxed as partnerships) with a charity are also treated as related parties. One needs to be careful of related party transactions because, although they are not prohibited, they must be reported to the IRS as the charity's annual form 990, and they may be scrutinized by the IRS to determine whether or not the related party received an excess benefit.

JOINT VENTURE | Charities are required to disclose on Form 990 whether they have entered in, contributed assets to, or otherwise participated in a joint venture. Unlike a legal joint venture, which requires the creation of a legal entity or partnership to carry out the venture, a joint venture for this purpose is defined broadly as a "joint venture or other similar arrangement with one or more taxable persons." It includes a broad range of arrangements in which assets, resources, goods, and services are shared, regardless of who controls the venture or how it is legally structured. If an organization has participated in a joint venture using this broad definition, it has to answer a follow-up question concerning whether it has a written policy or procedure governing certain requirements. It must also be able to assert that it has taken steps to safeguard its tax-exempt status. The new disclosure requirement has not been used as a basis for applying the rules applicable to legal joint ventures. Nevertheless, disclosure may lead to scrutiny to ensure that the arrangements are appropriate. The contract hybrid probably has to be disclosed as a "similar arrangement" even though it doesn't meet the legal definition of a joint venture. So thought must be given to how the arrangement is described.

CONCLUSION

In the absence of a legal form specifically designed to allow the pursuit of mission and profit simultaneously, practitioners are often forced to create structures that combine for-profit and nonprofit entities in ways that allow each to do what it does best. The contract hybrid is one approach that has been specifically designed to overcome the situation that current law imposes on partnerships and collaborations between nonprofits and for-profits.

The contract hybrid can be complicated to create and maintain, and it will not work in all situations, particularly where the rules are difficult or impossible to follow. In situations where a nonprofit or a business can accomplish its goals without the need for a hybrid legal structure (for example, where a business can accomplish its social goals by making donations, or a charity can establish a business venture using a subsidiary that does not require outside investment), those approaches may be preferable.

The concepts and techniques that form the foundation of the contract hybrid are, however, well established in law, and a number of experienced lawyers have agreed that the contract hybrid is a useful approach. Done correctly, it can offer the opportunity for charities and business to do things that they cannot do on their own. Although not the final answer, the contract hybrid represents an important step in the evolution of legal structures for social ventures. ■

New Hampshire Forprofit And Nonprofit Business Laws Annotated With Updated Forms

Léo Pomar



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