



# CBM&S

Legal Services for Not-for-Profit and  
Religious Organizations



# Capell Barnett Matalon & Schoenfeld provides not-for-profit and religious organizations with access to a wide range of legal services.

Powered by experienced attorneys in a multidisciplinary practice, our firm is focused on guiding not-for-profits, religious organizations, and other tax-exempt clients by providing the following services:

- Real estate, including sophisticated real estate transactions and development using Capell Barnett Matalon & Schoenfeld's proprietary Mission-Driven Development™ process;
- Corporate governance, including formation and operation, labor and employment compliance, and obtaining and maintaining the appropriate tax-exempt status; and
- Risk mitigation and dispute resolution.

Capell Barnett Matalon & Schoenfeld attorneys serve:



Houses of worship and affiliated organizations

Churches, synagogues, temples, and other religious denominations



Educational institutions

Charter, secular, and religiously-affiliated schools



Private and public foundations



Charities and other tax-exempt organizations

## Real Estate

Capell Barnett Matalon & Schoenfeld understands the important role real estate plays in ensuring long-term growth and sustainability of not-for-profits and religious organizations.

This includes evaluating all potential transaction structures to ensure clients identify the most beneficial outcome for their often highly sophisticated real estate transactions, including:

- Purchase and sales;
- Leases for all or portions of an existing building(s);
- Ground leases;
- Sale of development (air) rights;
- Joint ventures (affordable housing);
- Sales incorporating space for the organization and/or community facility condominiums; and
- Financing.

Capell Barnett Matalon & Schoenfeld attorneys are particularly well-positioned to guide not-for-profit and religious organizations in petitioning for approvals as may be required by state law.

## Mission-Driven Development™

Mission-Driven Development is about understanding not-for-profit and religious organizations, and other tax-exempt client missions and then working with each to develop or redevelop their real estate assets to meet their purpose.

Our Mission-Driven Development process aims to help client organizations thrive as vibrant, fiscally-sound centers of their communities through the successful development and reimagination of their real estate.

From preparing the initial development mission plan through the construction process and final move-in, our attorneys provide clients with in-depth analyses of appropriate real estate development scenarios and deal structures guided by each client's goals and mission.

Working with clients as integral members of their advisory teams, our experienced attorneys collaborate to find innovative solutions to legal issues, craft sound legal strategies, and ensure each organization is well-positioned to serve and live out their mission. We believe every client deserves a personalized approach to their matters.





We partner with clients to help them further their unique missions.



## Corporate Governance

Our firm advises clients on their corporate governance, guides not-for-profits, religious corporations, and other tax-exempt entities on applicable tax regulations, and assists in furthering the mission and economic goals of the organization.

Whether the transaction involves the formation of a new entity, creation of corporate governing documents such as a certificate of incorporation and bylaws, advising officers or directors on best practices and fiduciary duties, our firm can assist.

## Ecclesiastic and Secular Law

We work with numerous faith groups, auxiliary entities, individual congregations, and worship communities.

Our professionals continuously monitor the intersection of ecclesiastic and secular law and have made significant contributions to ever-evolving laws relating to religious organizations.

## Tax Exemption

Capell Barnett Matalon & Schoenfeld attorneys help clients navigate the complicated compliance and regulatory landscape specific to tax-exempt entities.

These include:

- assisting in applying for federal tax-exempt status;
- filing real property exemption forms and renewals; and
- advising clients on unrelated business taxable income.

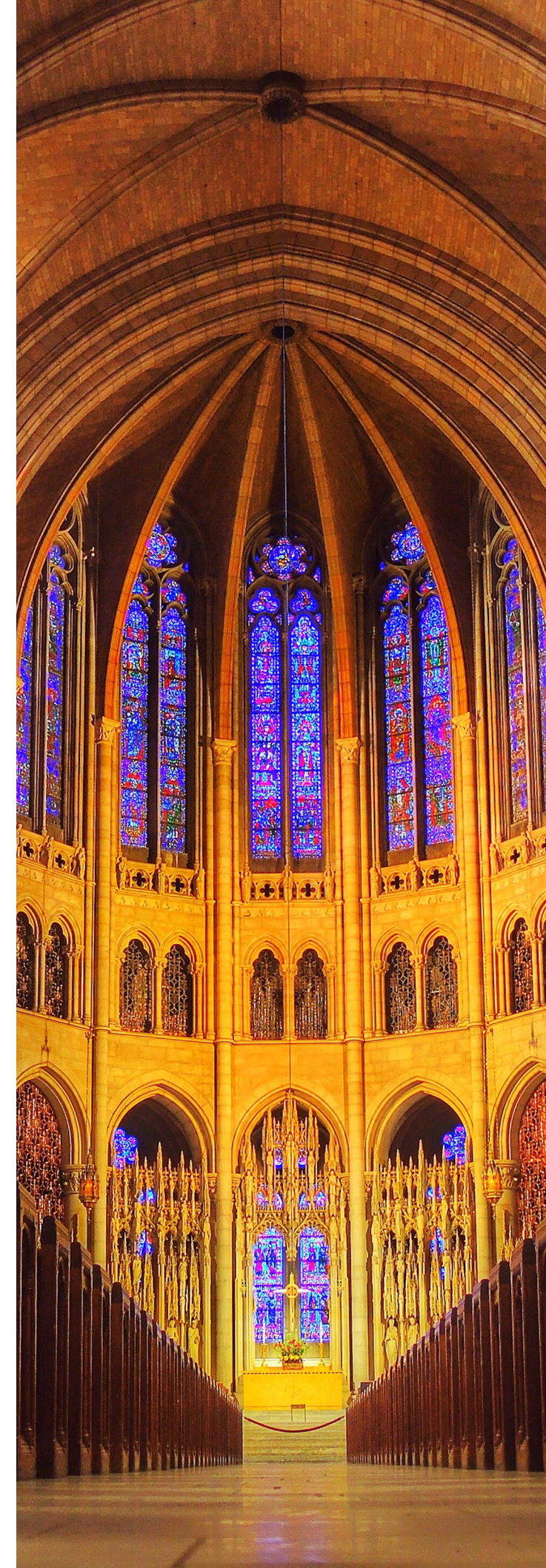
## Crisis Management and Litigation

Effective advocacy requires strategic planning, meticulous preparation, a deep understanding of the client's goals, and experience.

Our firm has a long history of successfully representing not-for-profits, religious, and other tax-exempt organizations in cases involving:

- Corporate and commercial litigation;
- Commercial leasing and landlord/tenant litigation;
- Religious and charitable organization internal and external controversies, corporate ecclesiastic governance; and
- Labor and employment law and litigation;
- Trust and estate disputes.

Not-for-profits and religious organizations rely on our litigators to leverage appropriate litigation strategies and further each client's interests – in the courtroom and through pragmatic settlement negotiations.





# Not-for-Profit and Religious Organizations Partners



**RENATO MATOS, ESQ.,**

Renato Matos is the Managing Partner of the firm. He routinely represents religious and not-for-profit corporations on complex real estate transactions including purchases and sales, long-term ground leases, air rights transfers, joint ventures and affordable housing development projects. He represents numerous denominational governing bodies, including the Atlantic District of the Lutheran Church-Missouri Synod, the Metropolitan New York Synod of the Evangelical Lutheran Church in America, the Northeastern Conference of Seventh Day Adventists, the Presbytery of Long Island and the Board of Trustees of the New York Annual Conference of the United Methodist Church, as well as individual denominational and non-denominational congregations of all faiths.

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**JOSEPH MILANO, ESQ.**

Joseph Milano is a Partner in the firm’s Litigation and Not-for-Profit and Religious Organizations practice groups. As a former Special Assistant Attorney General for the State of New York, he has been successfully representing clients facing complex legal issues in federal and New York State trial and appellate courts and administrative tribunals, for over thirty years. At Capell Barnett Matalon & Schoenfeld, Joe has efficiently and effectively litigated cases for our clients in the areas of commercial and estate matters and church governance.

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**DAVID DE BARROS, ESQ.**

David de Barros is a member of the firm’s Real Estate and Not-for-Profit and Religious Organizations practice groups, representing and counseling clients in all aspects of complex and large-scale real estate transactions, including advising on purchases and sales of properties, long-term leases, joint venture agreements, and construction, design, and other development-related agreements.

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**JODI WARREN, ESQ.**

Jodi Warren is a Partner in the firm’s Real Estate and Not-for-Profit and Religious Organizations practice groups. She serves as counsel to numerous religious and not-for-profit organizations on sophisticated real estate transactions, including long-term and short-term leases, purchases and sales of real property, joint ventures, financing, and development projects.

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## Capell Barnett Matalon & Schoenfeld helps clients realize sustainable futures.

We are a team of dedicated attorneys and staff providing comprehensive, cost-effective legal services. Our advice reflects the particular goals and values of the clients we represent.

Capell Barnett Matalon & Schoenfeld LLP brings each client a combination of deep industry knowledge and perspectives from other sectors to address the challenges they face and to offer fresh perspectives and breakthrough business insights.

### Select Practice Areas



ELDER LAW AND MEDICAID PLANNING



NOT-FOR-PROFIT AND RELIGIOUS ORGANIZATIONS



WILLS AND TRUSTS



ESTATE ADMINISTRATION



CONSTRUCTION LAW



REAL ESTATE



LITIGATION



EMPLOYMENT LAW



CORPORATE AND COMMERCIAL TRANSACTIONS



TAX LAW



LANDLORD/TENANT



LAND USE AND ZONING

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## Partner with CBM&S

Together we can further your organization's unique mission.

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