Healthcare Tax Exempt

Ranked among the best law firms in the country for healthcare by industry publications such as *US News Best Law Firms and Chambers USA: America's Leading Lawyers for Business*, we help tax- exempt clients throughout the healthcare industry with a wide array of legal issues.

Clients forming and operating tax-exempt healthcare organizations rely on us for advice on corporate structuring and contracting issues as well as obtaining and maintaining tax-exempt status. We help them with:

- Organizational documents
- Tax exemption filings and ruling requests
- Policies to avoid conflicts of interest and excess benefit transactions
- Charity care and patient assistance policies
- Mergers, acquisitions and consolidations
- Joint ventures, affiliations and other arrangements with taxable entities
- Structuring contracts, transactions and joint ventures with tax to avoid private benefit, private inurement and excess benefit transaction risks and unrelated business income
- Tax exempt financings
- Ensuring that management contracts and leases in tax exempt bond financed space comply with applicable tax exemption parameters
- IRS Form 990 reporting issues and best practices for exempt organizations in establishing and modifying executive compensation
- Tax issues that arise for tax-exempt hospitals, health plans and other entities developing innovative responses to competitive changes in healthcare delivery systems
- Governance and executive compensation best practices
- 501(c)(4) health plans and other social welfare organizations
- Formation and representation of 501(c)(6) trade associations

Backed by Katten's sophisticated tax resources, our healthcare team offers counsel on the full range of tax issues that arise as tax-exempt hospitals, health plans and other entities develop innovative responses to competitive changes occurring in healthcare delivery systems. Our clients include hospitals and healthcare systems, health plans, public and private foundations, social welfare organizations, and trade associations.

Key Contacts



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Recognitions

Recognized or listed in the following:

- *Best Law Firms*
  - Health Care Law
    - National, 2013–2026
    - Chicago, 2011–2026
    - Dallas/Ft. Worth, 2020–2026
    - New York, 2011–2024
- *Chambers USA*
  - Healthcare: The Elite
    - Nationwide, 2026
  - Healthcare: Highly Regarded
    - Nationwide, 2021–2025
  - Healthcare
    - Illinois, 2006–2026
    - New York, 2006–2025
    - Texas, 2019–2026
- *The Legal 500 United States*
  - Healthcare
    - Service Providers, 2016–2026