

**NONPROFITS**

# Nonprofits face many tax accountability issues



KATHLEEN LAVINE | BUSINESS JOURNAL

Lorni Sharrow, a nonprofit attorney at Moyer White LLP in Denver, walks through the Fairmount Cemetery in Denver, a client. Sharrow says a public cemetery has unique issues as a nonprofit concerning tax-exempt charitable donations and bequests, along with many industry and state regulations that must be followed. "As Fairmount's attorney, I must also be able to represent them on such rules and regulations, as well as employment issues and other business matters," she says.

**BY COREY WARD**

DENVER BUSINESS JOURNAL

There's little difference between for-profit companies and nonprofits, according to Lorni Sharrow, an attorney at Moyer White LLP in Denver, who worked in nonprofits for 15 years before practicing law.

"Operating nonprofits is operating a business," she said. "You have to cover expenses every year, but if you make a profit, it gets funneled back into the business. Nonprofits just have that added component of being vigilant of staying in nonprofit purposes which provide that tax exemption."

Sharrow works with nonprofit organizations as an advocate and counselor, advising on business structure, tax issues, business strategy, fiduciary responsibility, gift structuring, achieving and maintaining tax-exempt status, and regulations. She also oversees internal and external audits.

'All nonprofits have to pay attention to activities which will **jeopardize** your tax exemption.'

**Lorni Sharrow**  
attorney, Moyer White LLP

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## Lorni Sharrow Helps Fairmount Cemetery Celebrate Lives Well Lived

Moye White attorney **Lorni Sharrow** is more than Fairmount Cemetery's lawyer; she's an ardent fan. To Lorni, Fairmount is living history, an arboretum, a home to ancient roses, and the first apiary in Denver.

A fifth generation Coloradoan with over 21 years of experience working with nonprofits, Lorni helps Fairmount preserve its past and plot its future by navigating the special business and tax challenges faced by a nonprofit cemetery.

Moye White recognizes Lorni's commitment to Fairmount, and celebrates Fairmount's special place in the heart and history of Denver. Learn more about Fairmount at [fairmount-cemetery.com](http://fairmount-cemetery.com)

**MoyeWhite** LLP Attorneys at Law

16 Market Square 6th Floor tel 303 292 2900  
1400 16th Street fax 303 292 4510  
Denver CO 80202-1486 [www.moyewhite.com](http://www.moyewhite.com)

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## GREEN LAW



KATHLEEN LAVINE | BUSINESS

**Janet Lawler McDaniel is a LEED-certified construction attorney at Benjamin Bain Howard & Cohen. She says there are a lot of new sustainable products that come on the market, but sometimes they're untested.**

## 'Green' a new practice focus

BY DANA PALMIE  
DENVER BUSINESS JOURNAL

As architects and builders strive to create more sustainable buildings, a new breed of interdisciplinary, green-oriented lawyers is emerging. They seek to ensure that buildings are as environmentally sound as possible, and part of that is choosing the correct materials from an ever-expanding market.

"What we often see is that there are a lot of new materials that have been developed in the recent past to help projects be more sustainable," said Janet Lawler McDaniel, a construction attorney with Benjamin, Bain, Howard & Cohen LLC in Greenwood Village. "But we get a new product that sounds great, but hasn't been tested and hasn't been installed before, which can result in a design issue or construction issue."

When conflicts arise as unpredictable products fail to function as expected, a lawyer may be called in to litigate — as in any construction case. But for a green building to be successful, a lawyer well versed in what's required to achieve green building certifications should be involved from the beginning.

Certifications, which often come with energy savings and incentives, were created to encourage sustainable building practices. Green building became more common when the U.S. Green Building Council developed the Leadership in Energy and Environmental Design (LEED) certification system in 1998.

Although there are other green certification systems in place throughout the country, LEED is the most frequently used today, McDaniel said.

To become certified, a building must earn enough points to meet LEED standards, which include distance from public transportation systems, whether the site had previous development, recycling of building materials and the energy efficiency of the finished building.

"The most important thing to understand is that you can't just hire an architect or contractor and say, 'OK, build me a LEED-certified building and tell me when it's done,'" McDaniel said.

An owner's active involvement in the project is crucial because of the countless small ways a building can earn points

toward LEED certification, which require frequent decisions. Knowledge of all of these considerations is so rare, only 23 Colorado lawyers, including McDaniel, are certified.

"A lot of people only think of the sexy stuff like putting a solar panel on the roof or getting a wind turbine, which is why a lot of people don't think it will be worth the investment," said Carolynne White, a LEED-certified attorney with Brown-

**'The most savings for the investment [in LEED certification] come from things like better insulation, better windows, caulking and efficient HVAC systems. When you look at those as a package and look at the whole building, at the end of the day it is worth your while.'**

**Carolynne White**

LEED certified attorney, Brownstein Hyatt Farber Schreck LLP

stein Hyatt Farber Schreck LLP in Denver. "The most savings for the investment come from things like better insulation, better windows, caulking and efficient HVAC systems. When you look at those as a package and look at the whole building, at the end of the day it is worth your while."

Along with saving money on energy bills, LEED-certified buildings typically have higher lease rates and often are leased faster than nongreen buildings.

"Consumers have become more aware of the environment, and these efforts are related to the public discussion about global warming," White said. "But the thing is that it makes sense to be more efficient, whether you believe in global warming or not, especially if it saves you money."

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