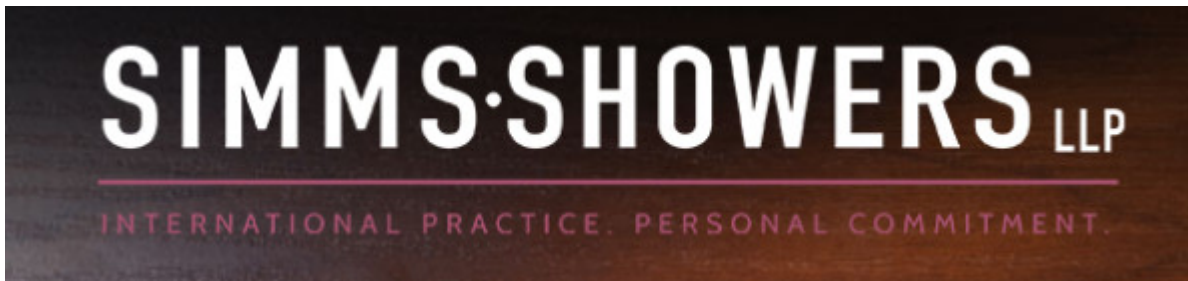


Showers Quarterly focuses on emerging legal issues affecting churches, nonprofits, and businesses.

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The Showers Quarterly

See below our second quarter recap highlighting recent articles written and published by our firm. All articles are published on our website at SimmsShowersLaw.com. We hope these articles help your organization begin the conversation on how to best protect your business or ministry and lead you to the best resources.



Can The IRS Tax Your Organization's Parking Lot?

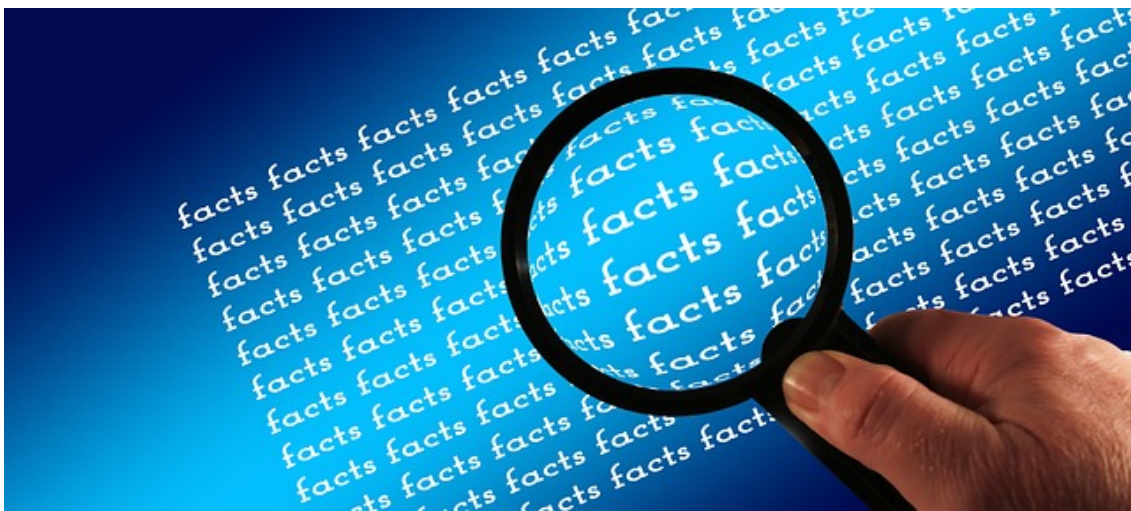
Unfortunately, for now, the answer is yes! The new year is a time that many organizations begin to prepare their taxes. **The IRS just released guidance on a recent controversial tax change that could significantly impact churches and nonprofit organizations as well as small businesses.** The change in the tax code puts for-profit businesses and tax-exempt organizations on the same footing regarding employee parking benefits, though they are taxed in slightly different ways. Most importantly, this guidance applies to the tax year starting January 1, 2018, for which organizations are already preparing their taxes.

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Protecting Yourself from Yourself and Others: 5 Mistakes and Tips to Avoid The Dangers of A Sole Member LLC

By Kyle D. Winey, Esq. and H. Robert Showers, Esq.

Owning a for profit Sole Member Limited Liability Company (LLC) can be beneficial, but it can also be risky. It is risky because owners subject themselves to common mistakes that jeopardize the legal protections that LLCs are meant to afford. Sole member nonprofit Limited Liability Companies (SMNPLLC) can also get their tax-exempt status from the tax-exempt sole member. They have similar issues to the ones discussed below, but with distinct differences.



Sexual Misconduct Part II: Policies and Investigations *By William R. Thetford, Jr., Esq. and H. Robert Showers, Esq.*

Last Fall, we wrote about how nonprofits, ministries, small businesses, and churches can prevent sexual abuse and handle allegations of sexual abuse if they arise. This was of significant interest to our readers as it is a very pertinent issue faced by many. This installment is part two in dealing with this challenging subject of sexual misconduct and focuses on the policy and investigation side of managing the risk.

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Protecting Children in Church Small Group Settings

By H. Robert Showers, Esq.

Small Groups are generally advertised by the church on its website, in bulletins, and from the pulpit as the pastor encourages participation for spiritual growth and encouragement. Often, the pastor or one of his assistants will even form a guide for discussion based on the sermon each week. Though the church is heavily involved in marketing and providing resources for these groups, there is often very little oversight by church leadership. So, what happens when something goes awry in the Small Group? What happens if child abuse occurs in the home during a small group function? Who is liable and how does the Church and Small Group address the situation? This article will focus specifically on ways that churches and their Small Groups can best protect the children within their care in the context of a Small Group gathering.

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