

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

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## The Showers Quarterly

Welcome to the Showers Quarterly for the third quarter of 2018. This mailing is a compilation of the last three articles our firm has published. The Showers Quarterly provides information on emerging legal issues facing churches, nonprofits, and businesses. These articles are designed to summarize legal hot-spots and trends. We hope these issues help your organization begin the conversation on how to best protect your ministry or business and lead you to the correct resources.

### In This Issue:

[How to Choose Your Business Entity and Why It Matters](#) | [What You Should Do Before Calling an Attorney About Starting a Nonprofit](#) | [How Churches and Nonprofits Should Address Sexual Harassment in the #MeToo Era](#)



## **How to Choose Your Business Entity and Why It Matters** *By Kyle D. Winey, Esq. and H. Robert Showers, Esq.*

You are looking to launch a business, but where do you start? There are so many options. You hear that many people use LLCs. Others suggest subchapter S corporations. But are those the best choices for you? Does it even matter?

Answer: choosing the right business entity matters. A lot.

Our discussion below provides guidance on how to minimize taxes, avoid liability, and position your business on the best legal and financial ground possible by analyzing the most commonly-used entities. Please note, however, that this is general guidance. The facts and circumstances of each business require specific legal advice. Here are some options:

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# CHECKLIST



## **What You Should Do Before Calling an Attorney About Starting a Nonprofit**

***By Justin R. Coleman, Esq. and H. Robert Showers, Esq.***

So, you have a passion to save the world (or at least some portion of it)? For some, this may mean spending time working at a local soup kitchen, animal shelter, or youth program. Others may feel that their cause is not being adequately addressed or recognized and may desire to create a nonprofit to raise awareness.

Due to the complexity of both state and federal tax-exempt law contacting a knowledgeable attorney about establishing a nonprofit is a wise decision. However, our firm often receives calls and emails from individuals wanting to

hire legal counsel. **This article will highlight several of those pre-incorporation steps that a nonprofit should take before contacting a knowledgeable attorney to start the incorporation and tax-exemption application process.**

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## **How Churches and Nonprofits Should Address Sexual Harrassment in the #MeToo Era**

***By William R. Thetford, Jr., Esq. and H. Robert Showers, Esq.***

The #MeToo generation has captured headlines and national attention in recent months, placing a renewed emphasis on understanding, exposing, and preventing sexual misconduct. This topic impacts culture broadly, and churches and nonprofit organizations are not exempt from the danger. This renewed wave of attention to the evil of sexual misconduct, has brought to the surface allegations of abuse regarding actions that occurred, even many years ago. **It is imperative that churches and nonprofits understand the legal, practical, and public relations implications of this crucial area.**

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