



MP

MOORE PHILANTHROPY

Legal Learning Lab
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01

Protecting Your Project's IP

Copyright and Trademark
Filing

Copyright

- Protects original creative works (e.g., software code, artwork, music, videos)
- Prevents unauthorized copying
- Lasts life of the author plus 70 years
- File with the U.S. Copyright Office

Trademark

- Protects brand identifiers (e.g., names, logos, slogans, sounds)
- Prevents consumer confusion in the marketplace
- Lasts indefinitely as long as you keep using and renewing
- File with the USPTO

Copyright Application Types

01

Standard Application

Default for single work by single author (or multiple authors for joint works).

02

Work Made for Hire

Employee or contractor created work either within scope of employment or under WFH agreement.

03

Group Registration

Register multiple related works in one application. Saves time and fees.

Trademark Application Types

01

Use-Based

Mark already being used. Submit specimen. Most straightforward path.

02

Intent-to-Use

Bona fide intent to use but have not launched yet. Must file Statement of Use with specimen.

03

Foreign Priority/Registration

Filed in another country within last 6 months or registration in home country.

Questions to Ask Before Filing

To figure out the right application, we need to know:

- What exactly are we protecting?
- Who created it and under what arrangement?
- Is it already in use commercially?
- For trademarks: what goods/services, and have we done a clearance search?

Speak with the fiscal sponsorship team early if you are contemplating filing a trademark or copyright application.



02

Current Political Climate

Impact on 501c3
Organizations

Current Environment for 501c3 Organizations

- Increased scrutiny on advocacy activities and political activity
- Potential changes to nonprofit regulations and enforcement priorities
- Importance of clear documentation of charitable purpose
- Need for careful messaging that stays within C3 boundaries



501c3

- Can't engage in any lobbying
- Can't engage in political campaign activity
- Donations are tax deductible



501c4

- Can engage in unlimited lobbying
- Can engage in some political campaign activity
- Donations are not tax-deductible



03

Establishing Partnerships

Important Considerations
and Guidance

Key Partnership Risks for 501c3 Organizations

Private Benefit

Can't provide a disproportionate benefit to partner

Mission Drift

Must further exempt purpose

Control & Governance

Must retain sufficient control over joint activities

Liability Exposure

May be liable for partner's actions in joint activities

Reputational Risk

May be adversely affected by partner's conduct

Lobbying & Political Activity Attribution

May risk tax-exempt status if partnership isn't properly structured

Types of Partnership Agreements

- MOU: non-binding, intent and general terms
- Collaboration: defines roles, responsibilities and deliverables
- Research: data sharing, IP ownership, and publication rights

Due Diligence Checklist

- Verify legal status and good standing
- Review mission alignment
- Check for reputational risks
- Understand prospective partner's funding sources
- Assess organizational capacity
- Confirm insurance coverage



04

Merchandise & Consulting Revenue Streams

Tax Considerations and
Alternatives

Understanding Unrelated Business Income Tax (UBIT)

- Applies to revenue from (1) trade/business (2) that is regularly carried on (3) that's not substantially related to the project's exempt purpose
- Merchandise can be related if it furthers your project's mission
- Common exclusions include donated merchandise sales, passive income, and qualified sponsorship payments (no substantial benefit)
- Tax rate is standard corporate rate on net unrelated business revenue

“Related” Merchandise

- Brand your merch
- Use your merch to advance your project’s charitable purpose
- Document the connection between merch and mission



Consulting Revenue Streams

Consulting is permissible and not subject to UBIT when its **substantially related** to the exempt purpose.

- Tie to mission
- Serve a charitable class
- Limit scope
- Price appropriately
- Track and segregate



Red flags:

- Fees charged at full commercial rates
- Services provided primarily to for-profit businesses
- Consulting activity looks indistinguishable from a commercial operation
- Revenue generation is the primary driver, not mission advancement

Alternative Option: Establish an LLC/S-Corp Arm



Pros

- Liability protection
- Flexibility
- Profit distribution



Cons

- Separate accounting and filing
- Setup and ongoing legal/admin costs