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About the Author Michael I. Sanders, Partner at Blank Rome LLP, focuses his practice in the area of taxation, offering particular expertise in matters affecting partnerships, limited liability

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companies, S-corporations, real estate and tax controversy. He also has a large practice in the area of exempt organizations involving health care and low-income housing, associations and joint ventures ...

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Joint Ventures Involving Tax-Exempt Organizations

Absent one (1) of the requirements would disqualify tax exemption. Joint venture or consortium shall not include mere suppliers of goods or services or capital of construction projects. Tax-exempt joint venture members shall be responsible in reporting and paying appropriate income taxes on their respective share to the joint ventures profit.

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