



Cynthia R. Rowland

Partner

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Services

- Exempt Organizations
- Family Wealth
- Private Client
- Ultra-High Net Worth
- Business Transactions
- Mergers & Acquisitions
- Tax

Education

- University of California College of the Law, San Francisco (formerly UC Hastings) (J.D., 1988)
- University of Notre Dame (B.B.A., 1983)
 - Finance

Cynthia Rowland is a business and tax lawyer who helps philanthropists, including private individuals as well as for-profit and non-profit organizations, who wish to make the world a better place.

As a business attorney and strategist, she helps her clients achieve personal, family, business, charitable, philanthropic, and community objectives. Cynthia's expertise in this regard is broad, and includes entity formation, business transactions and grant agreements, regulatory compliance matters, partnerships and joint ventures, and mergers and dissolutions. In short, she's well-attuned to the legal needs of philanthropic families, all forms of nonprofit organizations, and business enterprises with a corporate social responsibility directive.

She also advises trustees and directors of charitable organizations on fiduciary and tax issues, including those raised by actual and potential conflicts of interest, regulatory investigations and audits, debt financing of capital projects, including tax exempt bonds, as well as issues raised by settlement of complex litigation involving the founders and their family members, fiduciaries, and charitable organizations.

Cynthia has a particular expertise in the legal and tax issues of corporate philanthropy—business enterprises using philanthropy to benefit their communities, push the boundaries of emerging science and technology not yet adequately funded by private capital, and other emerging approaches the betterment of the planet and its inhabitants. Her clients seek her advice when pursuing charitable co-ventures, fundraising, formation of corporate foundations, and other types of social benefit corporations and entities.

Her approach to her practice combines depth of experience and extensive technical expertise with an openness to innovation. By integrating traditional, proven approaches with new, effective ideas, and structures, Cynthia provides wise counsel to clients who are seeking to accomplish business, philanthropic, social, and charitable objectives in a complex, ever-changing world.

Cynthia is a frequent speaker on nonprofit and tax topics and co-authors three chapters in the California CEB Treatise "Advising California Nonprofit Corporations." Her podcast, EO Radio Show, covers the broad range of legal and business issues faced by the nonprofit sector, with weekly episodes highlighting perennial issues as well as the cutting edge of new laws and regulations, new business models and new ideas for making the world more just, creative, healthy, and kind.

Distinctions

- *Best Lawyers in America*, Nonprofit/Charities Law (2007-2025), Tax Law (2010-2025)
- Northern California *Super Lawyers*, Nonprofit Organizations (2014-2024)
- *The Legal 500 United States*, Recommended - Not-for-Profit (2016-2021)
- 2015 Annual List of Rainmakers, Minority Corporate Counsel Association
- 2015 San Francisco Lawyer of the Year - Non-Profit/Charities Law
- 2011 Outstanding Attorney of the Year Award, American Bar Association's Business Law Section Nonprofit Organizations Committee

Memberships and Affiliations

- Member, Advisory Committee, Walt Disney Family Museum
- Former Chair, Committee on Nonprofit Corporations, American Bar Association's Business Law Section (2005-2008)

Publications

May 6, 2025

Return to Office Mandates: Best Practices and Minimizing Litigation Risks

The NonProfit Times

May 5, 2025

Insider Transaction Traps for the Unwary

EO Radio Show - Your Nonprofit Legal Resource

April 28, 2025

Nonprofit Quick Tip: State Filings in Virginia and West Virginia

EO Radio Show - Your Nonprofit Legal Resource

April 21, 2025

Charitable Split Interest Trust Planning with Dale Schroeder and Anneke Niemira, Part Two

EO Radio Show – Your Nonprofit Legal Resource

April 15, 2025

Fraud Risks in Nonprofit Organizations: Learning From Real-Life Case Studies

Board & Administrator

April 14, 2025

Charitable Split-Interest Trust Planning With Dale Schroeder and Anneke Niemira - Part One

EO Radio Show – Your Nonprofit Legal Resource

March 31, 2025

REFRESH Nonprofit Basics: Insider Transactions and Nonprofits

EO Radio Show – Your Nonprofit Legal Resource

March 24, 2025

REFRESH Steps for Launching a New Charitable Corporation

EO Radio Show – Your Nonprofit Legal Resource

March 17, 2025

Nonprofit Quick Tip: State Filings in South Dakota and North Dakota

EO Radio Show - Your Nonprofit Legal Resource

March 10, 2025

Nonprofit Basics: IRS 10-Course Charity Workshop

EO Radio Show - Your Nonprofit Legal Resource

March 3, 2025

Nonprofit Employer Return-to-Office Mandates: Best Practices and Litigation Risks

EO Radio Show - Your Nonprofit Legal Resource

February 24, 2025

REFRESH Nonprofit Tenants and Lease Agreements Best Practices and Pitfalls to Avoid

EO Radio Show - Your Nonprofit Legal Resource

February 10, 2025

REFRESH Real Estate Leasing Tips for Nonprofits

EO Radio Show - Your Nonprofit Legal Resource

February 3, 2025

Nonprofit Quick Tip: State Filings in Wisconsin and Minnesota

EO Radio Show - Your Nonprofit Legal Resource

January 27, 2025

Nonprofit Basics: Unrelated Business Income Tax: Debt Financed Income - Part 3

EO Radio Show - Your Nonprofit Legal Resource

January 13, 2025

Nonprofit Basics: Unrelated Business Income Tax: Modifications and Exceptions - Part 2

EO Radio Show - Your Nonprofit Legal Resource

January 6, 2025

Nonprofit Basics: Unrelated Business Income Tax: Basic Rules for Charities - Part 1

EO Radio Show - Your Nonprofit Legal Resource

December 16, 2024

Nonprofit Quick Tip: State Filings in Illinois and Indiana

EO Radio Show - Your Nonprofit Legal Resource

December 9, 2024

REFRESH Nonprofit Basics: Year-End Thoughts and New Year To-Do List

EO Radio Show – Your Nonprofit Legal Resource

November 18, 2024

Nonprofit Quick Tip: State Filings in Michigan and Ohio

EO Radio Show - Your Nonprofit Legal Resource

November 4, 2024

Nonprofit Basics: International Grantmaking Part 3 -Special Rules for Private Foundations

EO Radio Show - Your Nonprofit Legal Resource

October 28, 2024

Nonprofit Basics: International Grantmaking – Part 2 Income Tax Withholding Rules

EO Radio Show - Your Nonprofit Legal Resource

October 21, 2024

A Q&A With Exempt Organization Lawyer and EO Radio Show Host Cynthia Rowland

EO Radio Show - Your Nonprofit Legal Resource

October 14, 2024

Nonprofit Basics: International Grantmaking - Part 1 Overview and Antiterrorism Rules

EO Radio Show - Your Nonprofit Legal Resource

October 7, 2024

Ask a Certified Fraud Examiner Q&A

EO Radio Show—Your Nonprofit Legal Resource

September 30, 2024

Nonprofit Quick Tip: Corporate Filings in Washington, D.C.

EO Radio Show - Your Nonprofit Legal Resource

September 23, 2024

Fraud Prevention Techniques for Nonprofit Organizations - Part 3

EO Radio Show - Your Nonprofit Legal Resource

September 16, 2024

Steps Your Nonprofit Can Take to Mitigate Fraud Risks - Part 2

EO Radio Show - Your Nonprofit Legal Resource

September 9, 2024

Fraud Risks at Nonprofit Organizations - Part 1

EO Radio Show - Your Nonprofit Legal Resource

August 26, 2024

Procedures for Changing Public Charity Status

EO Radio Show - Your Nonprofit Legal Resource

August 19, 2024

Nonprofit Quick Tip: State Filings in Colorado and Wyoming

EO Radio Show - Your Nonprofit Legal Resource

August 12, 2024

REFRESH Nonprofit Basics: Navigating the Complex Rules That Describe a Public Charity

EO Radio Show - Your Nonprofit Legal Resource

August 5, 2024

REFRESH Nonprofit Basics: Director Duties and Best Practices for the Typical Nonprofit Public Benefit Corporation

EO Radio Show - Your Nonprofit Legal Resource

July 29, 2024

REFRESH Nonprofit Basics: Designators, Members, Directors, Officers - The Who's Who of Nonprofit Governance

EO Radio Show - Your Nonprofit Legal Resource

July 22, 2024

REFRESH Nonprofit Basics: Overview of Nonprofit Charitable Organization Types: Corporation, LLC, Trust, Association and Fiscal Sponsorship

EO Radio Show - Your Nonprofit Legal Resource

July 15, 2024

Expedited Review of IRS Applications for Recognition of Exempt Status

EO Radio Show - Your Nonprofit Legal Resource

July 8, 2024

Nonprofit Quick Tip: State Filings in New Mexico and Utah

EO Radio Show - Your Nonprofit Legal Resource

June 24, 2024

Back to Compliance: Reinstating Tax-Exempt Status for a Charity

EO Radio Show - Your Nonprofit Legal Resource

June 17, 2024

Nonprofit Book Review: ABA Guidebook for Directors of Nonprofit Corporations

EO Radio Show - Your Nonprofit Legal Resource

June 10, 2024

Nonprofit Quick Tip: State Filings in Oklahoma and Texas

EO Radio Show - Your Nonprofit Legal Resource

June 3, 2024

Advice for Nonprofit Investment Committees From an Investment Advisor

EO Radio Show - Your Nonprofit Legal Resource

May 20, 2024

REFRESH: Loot and Private Foundation Rules – Part 2

EO Radio Show - Your Nonprofit Legal Resource

May 13, 2024

REFRESH: Loot and Private Foundation Rules – Part 1

EO Radio Show - Your Nonprofit Legal Resource

May 6, 2024

IRS Dirty Dozen Warnings on Charitable Scams

EO Radio Show - Your Nonprofit Legal Resource

April 29, 2024

Nonprofit Quick Tip: State Filings in Kentucky and Tennessee

EO Radio Show - Your Nonprofit Legal Resource

April 22, 2024

California Regulation of Charitable Fundraising Platforms Part 2 - Reporting Due Diligence, Recordkeeping, and Disclosure Rules

EO Radio Show - Your Nonprofit Legal Resource

April 8, 2024

California Regulation of Charitable Fundraising Platforms: Part I - Definitions

EO Radio Show - Your Nonprofit Legal Resource

March 25, 2024

Nonprofit Quick Tip: State Filings in North Carolina and South Carolina

EO Radio Show - Your Nonprofit Legal Resource

March 18, 2024

Employment Law Update for Nonprofits With Holly Sutton

EO Radio Show - Your Nonprofit Legal Resource

March 11, 2024

Nonprofit Basics: Unpacking Prudent Investments, PRIs and MRIs

EO Radio Show - Your Nonprofit Legal Resource

March 4, 2024

Nonprofit Quick Tip: State Filings in Florida and Louisiana

EO Radio Show - Your Nonprofit Legal Resource

February 26, 2024

Charitable Planning With Guest Stephanie Hood: Navigating Complex Rules and Traps for the Unwary

EO Radio Show - Your Nonprofit Legal Resource

February 12, 2024

Nonprofit Basics: Scholarship Grant Program IRS Approval Requirements

EO Radio Show - Your Nonprofit Legal Resource

February 5, 2024

Nonprofit Quick Tip: State Filings in Rhode Island and New Hampshire

EO Radio Show - Your Nonprofit Legal Resource

January 29, 2024

REFRESH Nonprofit Basics: Election Year Issues for Private Foundations and Public Charities - Private Foundation Advocacy

EO Radio Show - Your Nonprofit Legal Resource

January 22, 2024

REFRESH Nonprofit Basics: Election Year Issues for Private Foundations and Public Charities - Legislative Lobbying and Advocacy Rules for Public Charities

EO Radio Show - Your Nonprofit Legal Resource

January 8, 2024

REFRESH Nonprofit Basics: Election Year Issues for Private Foundations and Public Charities - Candidate Campaign Intervention

EO Radio Show - Your Nonprofit Legal Resource

December 18, 2023

The New Proposed Regulations on DAFs: Taxable Distributions and the Penalty Tax

EO Radio Show - Your Nonprofit Legal Resource

December 11, 2023

Exceptions to the DAF Definition Under the Proposed Regulations

EO Radio Show - Your Nonprofit Legal Resource

December 4, 2023

New Proposed Regulations Defining Donor Advised Fund Terms

EO Radio Show - Your Nonprofit Legal Resource

November 27, 2023

An Introduction to DAFs and Overview of the Newly Proposed DAF Regulations

EO Radio Show - Your Nonprofit Legal Resource

November 22, 2023

It Wasn't Me, It Was the AI: Intellectual Property and Data Privacy Concerns With Nonprofits' Use of Artificial Intelligence Systems

Board & Administrator

November 13, 2023

In the Weeds With New Supporting Organization Regulations

EO Radio Show - Your Nonprofit Legal Resource

November 6, 2023

Refresh: Setting up a New Charity for Disaster Relief

EO Radio Show - Your Nonprofit Legal Resource

October 30, 2023

Nonprofit Quick Tip: State Filings in Maine and Vermont

EO Radio Show - Your Nonprofit Legal Resource

October 23, 2023

Nonprofit Basics: What Nonprofits Need To Know About Expenditure Responsibility Grant Requirements

EO Radio Show - Your Nonprofit Legal Resource

October 2, 2023

What Nonprofit Board Leadership Needs To Know About Internal Investigations

EO Radio Show - Your Nonprofit Legal Resource

September 25, 2023

Nonprofit Quick Tip: State Filings in Massachusetts and Connecticut

EO Radio Show - Your Nonprofit Legal Resource

September 18, 2023

Nonprofit Tenants and Lease Agreements: Best Practices and Pitfalls to Avoid

EO Radio Show – Your Nonprofit Legal Resource

September 11, 2023

Real Estate Leasing Tips for Nonprofits

EO Radio Show – Your Nonprofit Legal Resource

August 28, 2023

Nonprofit Quick Tip: Registration in New York and New Jersey

EO Radio Show – Your Nonprofit Legal Resource

August 21, 2023

Nonprofit Basics: How To Withdraw a Foreign Charity From California Registration

EO Radio Show – Your Nonprofit Legal Resource

August 21, 2023

Nonprofits' Use of Artificial Intelligence Systems: Intellectual Property and Data Privacy Concerns

August 14, 2023

Impact of California Supreme Court Case on Director Enforcement Actions

EO Radio Show – Your Nonprofit Legal Resource

August 7, 2023

Nonprofit Basics: How To Wind up a California Charity

EO Radio Show – Your Nonprofit Legal Resource

July 31, 2023

Nonprofit Data and Artificial Intelligence

EO Radio Show – Your Nonprofit Legal Resource

July 24, 2023

Nonprofit Quick Tip: State Filings in Alaska and Hawaii

EO Radio Show – Your Nonprofit Legal Resource

July 17, 2023

Independent Audits of Nonprofit Organizations With Douglas Cook

EO Radio Show – Your Nonprofit Legal Resource

July 10, 2023

Understanding the Form 990-PF With Guest Tracy Hom

EO Radio Show – Your Nonprofit Legal Resource

June 26, 2023

Charitable Bequests With Guest Stephanie Hood

EO Radio Show – Your Nonprofit Legal Resource

June 12, 2023

Nonprofit Quick Tip: State Filings in Washington and Oregon

EO Radio Show – Your Nonprofit Legal Resource

May 22, 2023

Nonprofit Basics: Meeting Minutes Best Practices

EO Radio Show – Your Nonprofit Legal Resource

May 16, 2023

Nonprofit Basics: Federal Tax Filing Deadlines and Penalties

EO Radio Show – Your Nonprofit Legal Resource

May 8, 2023

Nonprofit Quick Tip: Nevada and Arizona Nonprofit Corporation Registration and Annual Filings

EO Radio Show – Your Nonprofit Legal Resource

May 2, 2023

Hot Topic: Key Issues for Nonprofit Creditors Dealing With Distressed Businesses

EO Radio Show – Your Nonprofit Legal Resource

April 24, 2023

Nonprofit Quick Tips: Secretary of State Filings in California and Delaware

EO Radio Show – Your Nonprofit Legal Resource

April 17, 2023

Are You Ready? Steps for Launching a New Charitable Corporation

EO Radio Show – Your Nonprofit Legal Resource

April 3, 2023

How Nonprofits Can Use New Markets Tax Credits To Achieve Financial Goals

EO Radio Show – Your Nonprofit Legal Resource

March 27, 2023

Hot Topic: UPMIFA in the Context of Financial System Instability

EO Radio Show – Your Nonprofit Legal Resource

March 20, 2023

Nonprofit Basics: Best Practices for Approving Insider Compensation Decisions

EO Radio Show – Your Nonprofit Legal Resource

March 13, 2023

Nonprofit Basics: Conflict of Interest Policies and Best Practices for Approving Insider Compensation

EO Radio Show – Your Nonprofit Legal Resource

March 6, 2023

Nonprofit Basics: Insider Transactions and Nonprofits – What's the Big Deal?

EO Radio Show – Your Nonprofit Legal Resource

February 27, 2023

Nonprofit Basics: Set-Asides As Qualifying Distributions

EO Radio Show – Your Nonprofit Legal Resource

February 13, 2023

Nonprofit Basics: Private Foundation Minimum Distribution Requirements

EO Radio Show – Your Nonprofit Legal Resource

February 6, 2023

Nonprofit Basics: What You Need To Know About Expenditure Responsibility

EO Radio Show – Your Nonprofit Legal Resource

January 30, 2023

California's New Pay Transparency Law

EO Radio Show – Your Nonprofit Legal Resource

January 23, 2023

Privacy Policy Best Practices for Nonprofits

EO Radio Show – Your Nonprofit Legal Resource

January 9, 2023

Nonprofit Websites and Terms of Use - Best Practices and Common Pitfalls

EO Radio Show – Your Nonprofit Legal Resource

December 12, 2022

Nonprofit Basics: Year-End Thoughts and New Year To-Do List

EO Radio Show – Your Nonprofit Legal Resource

December 5, 2022

Nonprofit Basics: Supporting Organizations Part 2 - Orientation for Understanding Type III

Supporting Organizations

EO Radio Show – Your Nonprofit Legal Resource

November 28, 2022

Nonprofit Basics: Supporting Organizations - Part 1

EO Radio Show – Your Nonprofit Legal Resource

November 14, 2022

Loot and Private Foundation Rules - Part 2

EO Radio Show – Your Nonprofit Legal Resource

November 7, 2022

Loot and Private Foundation Rules – Part 1

EO Radio Show – Your Nonprofit Legal Resource

October 31, 2022

Copyright Issues for Nonprofits

EO Radio Show – Your Nonprofit Legal Resource

October 24, 2022

Five Tax Traps for Business Lawyers Advising Nonprofit Organizations

EO Radio Show – Your Nonprofit Legal Resource

October 17, 2022

Nonprofit Basics: Operating Foundation Rules

EO Radio Show – Your Nonprofit Legal Resource

October 3, 2022

Charitable Contribution Substantiation Requirements and a Conversation About Art Appraisals With Sarah Vandeweerdt From Christie's

EO Radio Show – Your Nonprofit Legal Resource

September 26, 2022

Basics of Impact Investing: A Conversation About Investment Policies and Evaluation Metrics For ESG Investors

EO Radio Show - Your Nonprofit Legal Resource

September 19, 2022

A Deeper Dive Into Insurance Topics for Nonprofits: Special Events Coverage and Considerations When Making Claims

EO Radio Show - Your Nonprofit Legal Resource

September 14, 2022

Nonprofit Basics: Insurance Coverage for the New Nonprofit

EO Radio Show – Your Nonprofit Legal Resource

August 29, 2022

Nonprofit Basics: Document Retention Policies and Subpoenas, and a Conversation With Aviva Gilbert on Why Good Policies Matter

EO Radio Show – Your Nonprofit Legal Resource

August 22, 2022

Hot Topics: Risk Management for Cybersecurity

EO Radio Show – Your Nonprofit Legal Resource

August 15, 2022

Nonprofit Basics: Amending Nonprofit Corporation Bylaws

EO Radio Show

August 8, 2022

Nonprofit Basics: Setting up a New Charity for Disaster Relief

EO Radio Show

August 1, 2022

Nonprofit Basics: Charitable Support for Individuals Affected by a Disaster

EO Radio Show

July 25, 2022

Nonprofit Basics: Election Year Issues for Private Foundations and Public Charities Part 3: Private Foundation Approaches to Policy Advocacy Allowed by the Internal Revenue Code

EO Radio Show

July 19, 2022

Nonprofit Basics: Election Year Issues for Private Foundations and Public Charities Part 2: Legislative Lobbying Activities by Public Charities

EO Radio Show

July 12, 2022

Nonprofit Basics: Election Year Issues for Private Foundations and Public Charities Part 1: Candidate Campaign Intervention

EO Radio Show

June 28, 2022

Nonprofit Basics: Navigating the Complex Rules That Describe A Public Charity

EO Radio Show

June 7, 2022

Internal Investigations for Nonprofits: A Means of Identifying and Addressing Misconduct Before the Regulators Come Calling

Board & Administrator

June 2, 2022

Internal Investigations for Nonprofits: A Means of Identifying and Addressing Misconduct Before the Regulators Come Calling

EO Radio Show

June 1, 2022

Nonprofit Basics: Director Duties and Best Practices for the Typical Nonprofit Public Benefit Corporation

EO Radio Show

May 31, 2022

Nonprofit Basics: Designators, Members, Directors, Officers: The Who's Who of Nonprofit Governance

EO Radio Show

May 30, 2022

Nonprofit Basics: Overview of Nonprofit Charitable Organization Types: Corporation, LLC, Trust, Association and Fiscal Sponsorship

April 21, 2022

Election Year Issues for Private Foundations and Public Charities (Webinar)

October 28, 2021

Investigations, Audits, Subpoenas, Oh My!

Nonprofit Education Series

April 22, 2021

Insurance for Nonprofits: Managing Risk in Risky Times

Nonprofit Education Series

January 21, 2021

The Art of Planning for Valuable Collections

Nonprofit Education Series

June 18, 2020

Hot Topics Facing Nonprofit Organizations and Their Advisors in 2020

Nonprofit Education Series

December 5, 2019

End of a Decade - Checklist for California Nonprofits

8/9/2018

Protect Your Charitable Deduction Recently Issued Final Regulations Affect Substantiation Requirements

6/4/2018

Europe's New Data Law Went Into Effect on May 25 – Is Your Nonprofit GDPR Compliant?

4/2/2018

Form 990 Processing Changes – Nonprofit Filers Beware!

10/13/2016

Prohibited Campaign Intervention: Stay Alert in the Final Stretch

8/30/2016

Looming Registration and Reporting Deadlines for Nonprofit Raffles: September 1 and October 1

9/28/2015

Final Regulations Provide Guidance for Private Foundations Making Foreign Grants

9/16/2015

New IRS Guidance on Mission-Related Investments

8/12/2015

Congress Enacts New Tax Provisions That Provide Cost Savings to Taxpayers

12/19/2014

Congress Approves Tax Extension Bill

11/5/2014

Law Defining Nonprofit Directors' Voting Rights to Take Effect in January

6/23/2014

Five Tax Traps for Business Lawyers Advising Nonprofit Clients

3/21/2014

Keeping the Record Straight—EO Select Check is a Critical Tool for Nonprofits

9/19/2013

AB 491 Gives Nonprofits Flexibility During an Emergency

7/22/2013

Tips for Deducting Expenses Incurred for Charity Travel

Outside the Office

In addition to competitive dressage with her Friesian horses, spending time with three children and two grandchildren, Cynthia is an avid gardener. Her Instagram displays her best artistic work with the products of her garden.



Case Study

An example of a complex matter advised by Cynthia since 2007 is [Beneficial State Foundation](#). Beneficial State Foundation, a well-known charitable organization, was created to meet particular programmatic goals. Cynthia continues to advise the foundation and its board as outside general counsel. There have been a variety of twists and turns to its journey, but it is a great example of a collaboration by founders and existing public charities to enable and support the launch of an important charitable activity.

For many years the foundation was funded almost entirely by its founders, and consequently, it would have been a private foundation from inception because it did not at the outset reasonably expect to raise sufficient funds from the public to meet its lofty goal of owning all of the equity interests in Beneficial State Bank. Private foundation status, however, was unworkable given its mission—to change the banking system for good by close cooperation with, and ownership of, substantially all the economic interests in Beneficial State Bancorp and Bank. Anticipating that the foundation would have to be classified as a public charity by the IRS, the initial legal design advised by Cynthia set up the foundation as a “Type I supporting organization” to three public charities.

The business and charitable activities of the foundation and charitable objectives of its founders faced a number of regulatory issues, including bank regulations as well as complex provisions of the Internal Revenue Code that applied at the outset and evolved over the years. A number of modifications to the legal and governance structure were needed to address changing laws and opportunities. After many years operating a unique state-funded program, the foundation had attained substantial government grant support and easily met the public support tests. Consequently, it revised its governing documents, terminated the supporting organization structure with the consent of its supported public charities, and was reclassified as a public charity with substantial public support.