

# Structuring for Efficiency (Compliantly)

**Sharing, Services, Self-Dealing, and Co-Investing  
the Family Office/LLC Context**

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## Panel

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## Agenda

- Driving Principles
- Structures of Emerson Collective and Builders Vision
- Overview of Applicable Law
  - Private Foundation Rules and Compliance
  - Focus on Self-Dealing
  - Focus on Excess Business Holdings
- Legal Structure and Governance
- Employee and Staff Issues
- Sharing Resources across entities
- IRC 4960
- Shared Services
- Co-Investment

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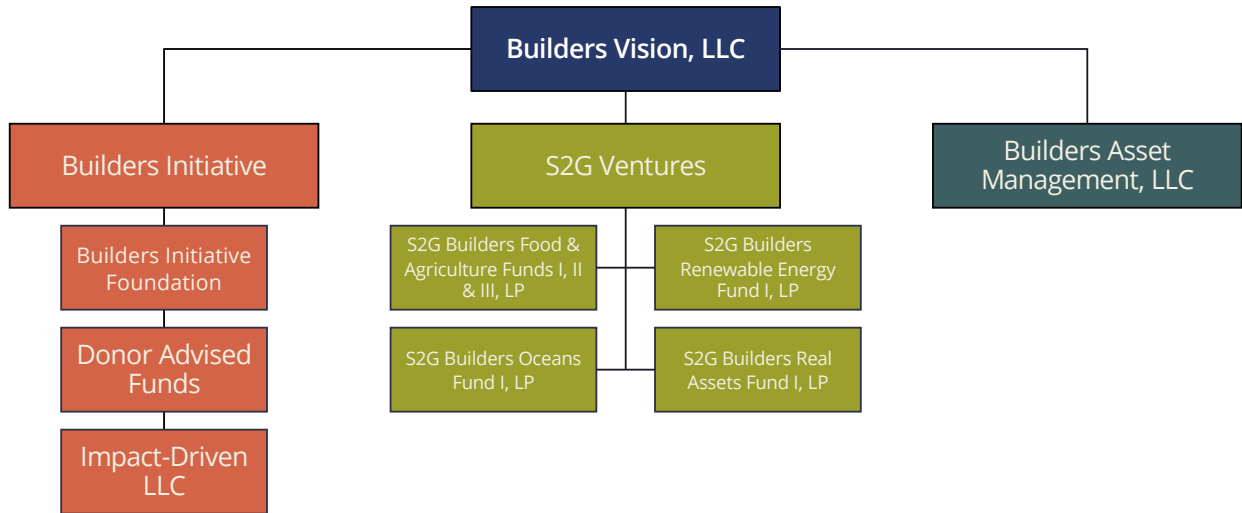
## Driving Principles

- Structuring and administering a multi-entity philanthropic ecosystem is a balance of various driving principles that are specific to each organization
- What matters to your organization and its leadership? What social and practical issues are you solving for? What are your main principles and pain points?
  - Tax-efficiency
  - Flexibility
  - Time and administrative burdens, including legal compliance
  - Culture, brand, and reputation
  - Privacy/anonymity versus transparency/disclosure
- Think of these considerations as levers that adjust automatically—more of one generally means less of another

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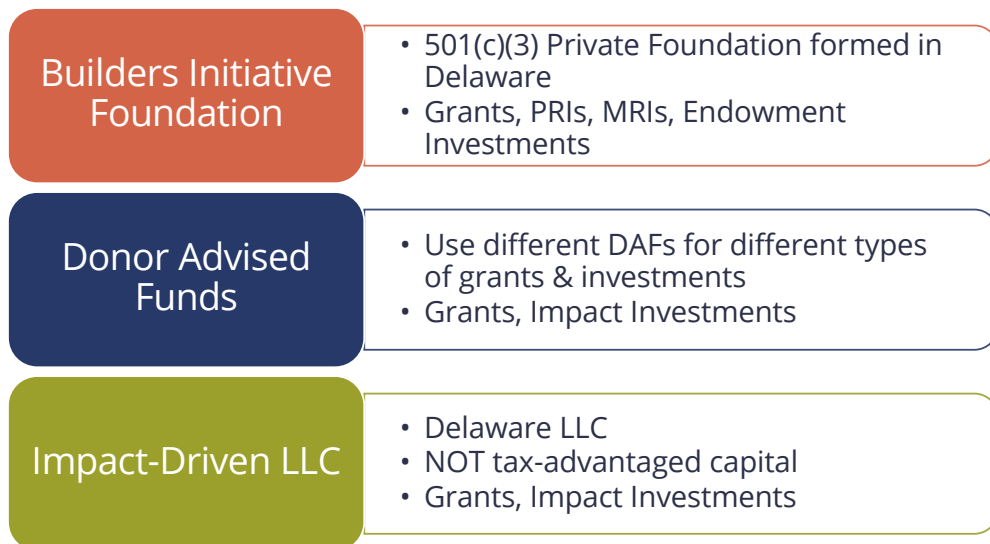
## Builders Vision Structure



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## Builders Initiative Funding Sources



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## Title search: Structuring for Efficiency (Compliantly): Sharing, Services, Self-Dealing, and Co-Investing in the Family Office/LLC Context

Also available as part of the eCourse

[2024 Nonprofit Organizations eConference](#)

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"Structuring for Efficiency (Compliantly): Sharing, Services, Self-Dealing, and Co-Investing in the Family Office/LLC Context"