

NONPROFIT START-UP/ TAX EXEMPT STATUS PACKAGE

*We offer the **Nonprofit Start-Up/Tax Exempt Status Package** for a very reasonable flat fee. We guarantee that all of our work complies with all state and federal laws. Advice and training seminars from an attorney specializing in nonprofit law will ensure that the organization avoids the legal pitfalls which commonly cause problems for newly formed groups. Our package of services will allow the directors and staff to concentrate on the organization's programs and activities, while knowing that all of the organization's legal requirements will be fully and completely satisfied.*

Our **Nonprofit Start-Up/Tax Exempt Status Package** includes the following services:

- **Determine and advise on appropriate organizational structure**
- **Write and file Articles of Incorporation and serve as Registered Agent**
- **Provide Corporate Minutes Books for the proper storage of all corporate documents**
- **Contact the IRS to secure an Employer Identification Number (EIN)**
- **Provide Board Development Materials for identifying and recruiting board members**
- **Prepare Bylaws that fit the unique needs and structure of the organization**
- **Provide the following core policies: Conflict of Interest, Records Retention, Whistleblower and Non-Retaliation, and Expense Reimbursement**
- **Meet with the Board of Directors and lead the Organizational Meeting**
- **Register the organization with the Oregon Department of Justice, if applicable**
- **Provide Educational Training Seminars for the Board and staff (see attached descriptions)**
- **Provide a handbook of written materials to complement the Training Seminar**
- **Evaluate Eligibility for Form 1023-EZ filing**
- **Explain application process and carefully review present, planned and future activities and program services**
- **Review the organization's website for red flags prior to submission of the application**
- **Prepare and submit Form 1023-EZ with an officer of the organization, either in office or by phone, to ensure that correct information is submitted to the IRS.**
- **Provide on-going legal advice and guidance on issues related to the organization's application for tax exempt status, for six months from the start of the package.**

Atkin & Associates Center for Nonprofit Law

*As part of this Package we provide 2 **Educational Training Seminars** for the new Board of Directors, staff, and volunteers. Our seminars cover a variety of important topics and are designed to educate the organization about the proper management of a nonprofit, tax exempt corporation, to alert it to a variety of potential legal problems or traps that nonprofit groups commonly face, and to answer questions about any and all aspects of operating and managing a nonprofit, tax exempt corporation. This seminar will be led by an attorney who is an experienced specialist in the laws governing nonprofit organizations and their successful management and operation.*

NEW NONPROFIT START-UP **SEMINAR TOPICS**

- **Essential First Steps for New Nonprofit Corporations**
- **How to Manage a Nonprofit Corporation**
- **How to Avoid Personal Liability for the Corporation's Debts**
- **Proper Financial Procedures and Financial Controls**
- **Reporting Requirements for Nonprofit Corporations**
- **How to Deal With Conflicts of Interest**
- **How to Write and Adopt Minutes**
- **How to Properly Classify Independent Contractors and Employees**
- **Creating and Using Board and Non-Board Committees**
- **Fiscal Sponsors and Raising Money During the First Months**
- **Successfully Gaining Federal Tax Exempt Status**
- **Unrelated Business Income: IRS Requirements**
- **Limits on Political Activity by Nonprofit Corporations**
- **IRS Public Disclosure Requirements**

590 West 13th Avenue • P.O. Box 10008 • Eugene, OR 97440
Phone: (541) 342-6336 • Fax: (541) 484-3926 • www.nonprofit-support.com

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TAX EXEMPT STATUS SEMINAR TOPICS

- How to legally and properly manage a tax exempt, nonprofit organization
- Handling Conflicts of Interest and IRS Guidelines
- Proper financial procedures and financial controls for nonprofit corporations
- Record keeping requirements for tax exempt donations
- State and Federal reporting requirements for tax exempt organizations
- Limits on political activity and lobbying for 501(c)(3) organizations
- Understanding and dealing with unrelated business income (UBI)
- The restrictions and limitations that State Law, Federal Law and the IRS Regulations impose on tax exempt organizations
- Websites: Appropriate Information and Links
- Professional Fundraising/Bingo/Raffles
- Intellectual Property
- The most common pitfalls and mistakes made in solicitations for tax deductible contributions
- How to legally solicit tax deductible contributions
- What donors need to know to take legal advantage of their deductions
- Rules for valuing non-cash contributions
- How to determine which contributions are deductible and which are not deductible
- How to recognize and avoid improper private benefit

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GENERAL PAYMENT POLICIES

Our package provides a valuable service for a reasonable fee with payment terms that even a small group can afford. The following information describes our charges and payment policies.

TERMS AND CONDITIONS:

- 1. OUR FEES:** The charge for our **Nonprofit Start-up/Tax Exempt Status Package** will range from \$3,900 to \$7,500 depending on the size and complexity of the organization, the nature of its legal needs, and other factors which require additional time and service.
- 2. ACTUAL EXPENSES:** It is a standard practice for law offices to bill actual expenses separately from fees. In keeping with our flat fee approach, we have bundled the costs for filing fees, fax, postage, office supplies, and copies into a single flat fee of \$190.
- 3. SEPARATE IRS FILING FEE:** The IRS filing fee is \$275 and must be paid by the applicant at the time of online filing of the Form 1023-EZ. This fee is not part of the package price.
- 3. OVERTIME AND TRAVEL EXPENSES:** Please refer to attached overtime and travel expense sheet.
- 4. PAYMENT SCHEDULE:** To help nonprofit groups with limited funds, we only ask for payment of **half** the total package fee when we begin working for your nonprofit organization. The remainder is due according to the terms of your Payment Agreement. Special payment terms are available on request. Interest charges of 18% per annum, or 1.5% per month, will be charged on any amount not paid as agreed upon in your Payment Agreement.

ADDITIONAL WORK: We would be very glad to provide other legal services for you, as well. Please tell us if our help is needed on issues beyond the scope of the basic organizational issues related to the Package, such as writing or reviewing contracts, employment and personnel issues, intellectual property, negotiation or advice regarding leases or real estate transactions, conflict mediation, or issues involving other organizations. **We charge separately and on an hourly basis for these additional legal services.**

Please visit our website at www.nonprofit-support.com for more information about our office, staff and services.

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PAYMENT POLICY FOR TRAVEL AND EVENING/WEEKEND CHARGES

1. TRAVEL CHARGES:

Due to our large caseload, we always prefer to conduct our meetings and Board Training Seminars at our office in Eugene or somewhere nearby in the Eugene-Springfield area. Our conference room easily accommodates 6-10 people and there are rooms available nearby which will hold more.

If you schedule a meeting or seminar outside the Eugene-Springfield area, we bill for travel time. This is standard procedure for the legal profession. Most law offices charge the full hourly rate for travel under the theory that the attorney would be earning that amount if he or she were to stay in the office and work. But, in keeping with our conscious choice to keep our hourly rates and fees affordable, our charge for travel time is only \$75 per hour, or less than 40% of our hourly rate, plus the actual mileage expense as approved by the IRS. It is our hope that our reduced rates will benefit your organization and encourage you to ask us to travel to your location for meetings or seminars when needed.

2. OVERTIME CHARGES:

We always prefer to schedule meetings and seminars during our regular business hours, from 9 a.m. to 6 p.m. However, we are willing to be available at other times when necessary. For meetings or seminars scheduled on Saturday or Sunday or in the evening, there will be an "overtime" charge of \$60 per hour added to the regular hourly rate.

If you have any questions regarding our services or need any further information, please contact us at your convenience.