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Organization: A Checklist for the 'Non' Nonprofit Attorney**

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Helping Your Client Create and Grow a Successful Nonprofit
Organization: A Checklist for the 'Non' Nonprofit Attorney

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The following feature is an abridged version of “Helping Your Client Create and Grow a Successful Nonprofit Organization,” an article which appeared in volume 67 of the Journal of The Missouri Bar in October 2011. The purpose of the original article was to provide Missouri attorneys with information and tools designed to enable them to offer pro bono legal assistance to start-up and established nonprofit organizations.

**Helping Your Client Create and Grow a Successful Nonprofit Organization:
A Checklist for the “Non” Nonprofit Attorney**

Dana M. Malkus¹

We are frequently reminded of our privilege and obligation to provide pro bono legal services. While there seem to be endless volunteer opportunities for those attorneys who focus their practices in litigation, the volunteer opportunities for transactional attorneys have sometimes seemed less obvious. One area in which transactional attorneys can provide much-needed assistance is to start-up and established nonprofit organizations (each, a “NPO”). NPOs need legal assistance at both the start-up stage and as they grow, generating ample pro bono opportunities. For example, the client may need assistance with incorporation, filing for recognition of its tax-exempt status, amending its bylaws, hiring an employee, creating policies and procedures, or engaging in fundraising activities.

There are several different formation options and federal tax-exemption choices available to start-up NPOs. While it is important to understand these options and choices, the scope of this article does not include all such options and choices. Instead, this article focuses on the most common formation option (the non-profit corporation) and tax-exemption choice (501(c)(3); public charity status).² This article is intended to provide information and advice to potential volunteer attorneys concerning the legal needs of both start-up and established NPOs.

Counseling a Potential Start-up NPO

If a client tells you his or her goal is to start a new NPO, before proceeding with any “next steps,” you should have a conversation with your client to explore two preliminary issues. First, is a new NPO the best choice to meet the client’s goals and objectives? Second, does a new NPO have a reasonable possibility of succeeding?

The client should consider whether a new NPO will be the right “fit” for the client’s goals and objectives. The client must have a clear understanding of the significant time and devotion required for a start-up NPO. Clients are frequently unaware of just how difficult it is to start, grow, and sustain a small NPO. NPOs have significant reporting, recordkeeping, and governance requirements. This can be a real obstacle for people who want to spend time directly involved in serving others or promoting a cause. Like their for-profit counterparts, small NPOs can experience significant cash flow problems that can lead to frustration and disappointment. Is starting a new NPO really the best way to accomplish the client’s goals? Would another alternative—such as collaborating with an existing NPO, establishing an informal association, or forming a for-profit business—better achieve the goals and objectives more quickly, efficiently, and with greater benefit to the target audience? To this end, you should insure that the client has considered alternatives such as:

- investigating established NPOs active in the same subject matter and geographical areas and joining them as a volunteer, board member, or paid staff;
- identifying established NPOs most compatible with the client’s ideas and meeting with them to explore creating a special project or initiative (and negotiating for the level of involvement desired by the client);
- starting a local chapter of a national or regional NPO; or

- seeking a sponsorship from an established NPO, which would allow the client to receive tax-deductible contributions without having to apply for and receive a recognition of its own tax-exempt status.³

Next, you should help your client realistically evaluate whether the proposed start-up NPO has a reasonable chance of success. A NPO is a business and should be viewed as such.⁴ For example, has the client carefully and thoroughly considered whether there is a community need for a new NPO? Has the client established informal or formal mentoring relationships with one or more support organizations that can provide the client with technical assistance, practical advice, and access to resources? Does the client have the skills and experience to successfully reach the client's goals? Is the client willing to work with a board of directors? Does the client have a business plan for your review? If the client cannot articulate what (exactly) the NPO will do, how it will operate, how it will secure adequate operating funds, and how it will market its goods or services, you may need to ask the client to further develop a business plan before coming back to you for legal assistance.

In their excitement to take steps in furtherance of a passion or new idea, individuals desiring to start NPOs sometimes turn to an attorney for assistance before doing sufficient planning and thinking about their new NPO. Clients, of course, do not divide their ideas, problems, and needs into neat "legal" and "non-legal" categories. Thus, as is the case with most initial client contact, the initial contact with a NPO client provides you with the opportunity not only to listen to the client's needs, but also—importantly—to educate the client about the appropriate role of an attorney in the venture. For example, in the case of a NPO start-up, you can help the client understand that you can assist with complying with the legal requirements of incorporation and filing for recognition of tax-exempt status, but that the client must determine

what the NPO will do and how it will accomplish its goals. From an efficiency standpoint, this educational piece is especially important when you are contemplating providing pro bono services.

Creating a New NPO

If the client's goals and objectives can be best met by creating a new NPO, a helpful next step is to ask the client to gather and generate the information in the client portion of the new NPO checklist below. In most cases, the best course of action is to ask the client to substantially complete the client's portion of the checklist before you spend substantial time on the attorney portion of the checklist. Of course, each situation is different and may dictate that you and your client move through your respective tasks in some alternative way. What follows is merely one suggestion for how to move through these tasks.

New NPO Checklist: Client Tasks

The client-driven tasks related to the creation of a new NPO are voluminous. However, these tasks can be categorized and organized into manageable pieces, streamlining the task and making the most efficient use of everyone's time. While you may choose from any number of ways to solicit and organize necessary information from your client, one helpful strategy is to ask the client to create a business plan (or perhaps expand an existing business plan) that addresses, at a minimum:

- mission, goals, and objectives;
- past, present, and future activities;
- market analysis and marketing plan;
- operations;
- money; and

- governance.

The client's careful consideration of these components will not only make the incorporation and exemption processes more efficient for you, but will have the added benefit of helping the client properly plan the necessary elements of his or her new venture. Moreover, portions of the business plan can form the basis of grant requests and can also be used to demonstrate to donors or foundations that the NPO is worth the investment being requested. Further, a business plan can help potential board members understand the goals of the NPO and can greatly help your client recruit quality board members. Ideally, a business plan is a living document that expands and changes as the NPO grows and matures.

The task of creating a business plan can seem overwhelming, especially for less experienced clients. A simple Google search will reveal dozens of sample business plans and helpful advice on how to create a business plan for a NPO.⁵ In addition, in recent years, there have been several books written on the topic, and these books are often available at your client's local public library. There is not necessarily one "right" way to structure a business plan. The client should develop the business plan in a manner that makes the most sense for the client. For your purposes, you should ask the client to insure that the plan includes at least the following components:

1. Mission, Goals, and Objectives

The plan should include a written, clear, and descriptive mission statement that includes the NPO's proposed name. The mission should clearly fall within a 501(c)(3) purpose, and the name should be both descriptive and memorable. The plan should also specify the NPO's goals (i.e., long-term aims the NPO hopes to accomplish) and objectives (i.e., concrete attainments that

can be achieved over a defined amount of time). Ideally, the plan should explain how the NPO will measure its success or failure in meeting its stated objectives.

2. Activities

The plan should provide a written summary of the NPO's activity or activities (past, present, and future). This summary should include, at a minimum:

- a detailed description of the activities;
- the name and title of the person or people who will conduct the activities;
- the times during which the person or people will conduct the activities;
- an explanation as to how the activity or activities further the NPO's mission, objectives, and goals; and
- the percentage of time the NPO will allocate to each activity (if there is more than one activity).

This portion of the business plan will be especially useful in completing Part IV of the Form 1023, which you will use to request recognition of the NPO's tax-exempt status from the IRS. For this reason, you might find it helpful to review this portion of the Form 1023 and accompanying instructions with the client before the client undertakes this task.

3. Market Analysis and Marketing Plan

Similar to a for-profit business, the NPO's plan should specify the need and demand for the service or product the NPO intends to offer and how the public will know about the service or product. The plan should also identify any potential barriers to entry the NPO may face and how the NPO will overcome those potential barriers. In addition, the plan should identify the target demographic for the product or service and any community or political support the NPO has already secured. Finally, the plan should address any ways in which the product or services

will be publicized (e.g., flyers, newspapers, mailings, radio, TV, website, e-mail) and who will be responsible for creating and maintaining such publicity. The plan should show how the new NPO will differ from existing NPOs and any ways in which the new NPO may seek to strategically collaborate with other NPOs.

4. Operations

The plan should include an explanation of the NPO's operations that includes, at a minimum:

- whether the NPO will have an e-mail address, a website, or both;
- where the NPO will conduct its banking;
- the type of accounting system (e.g., QuickBooks)⁶ and accounting year the NPO will use;
- how the NPO will obtain the funds necessary to sustain the NPO's planned activities;
- if the NPO will have physical space, the location of that space and whether the space will be rented or owned;
- whether the NPO will have paid staff members and, if so, how the NPO will set their compensation;
- a work plan which shows responsibility for day-to-day operations; and
- whether the NPO will use volunteers, for what purposes the volunteers will be used, and who will oversee the work of the volunteers.

One note of caution: Your NPO client should understand that exclusively relying on the work of unpaid volunteers can make it difficult for the NPO to grow unless there are very devoted volunteers able to give significant time to the NPO.

5. Money

The plan should include a written summary of the NPO's capital requirements and expected ongoing expenses (including salaries and benefits). It should also explain how the NPO's activities will be funded (e.g., public or private grants, private individual donations, government contracts, operational revenue, special fundraising events). If the NPO anticipates soliciting donations, the plan should include how those potential donors will be identified and contacted (e.g., phone, mail, e-mail). The plan should also specify who will be responsible for conducting any fundraising activities. In addition, the plan should provide current financial statements and budgets (if any) and estimated financial projections for the next three years.

Like the Activities component of the business plan, the Money component of the plan will be especially useful in completing various portions of the Form 1023, including Part IX of the form, which requests specific information concerning the NPO's finances. For this reason, you might find it helpful to review Part IX of the Form 1023 and accompanying instructions with the client before the client undertakes this task.

6. Governance

One additional item that the NPO should consider is who will serve as the NPO's initial board members and officers. The client should begin generating this list, along with contact information for each individual. The client should also think about how additional board members will be identified and recruited.

New NPO Checklist: Attorney Tasks

The attorney tasks related to the creation of a new NPO fall into two major categories: (1) incorporation, and (2) federal, state, and local exemptions and other filings.

1. Incorporation

Most NPOs form as nonprofit corporations pursuant to state law.⁷ To form the NPO, you need to draft articles of incorporation and bylaws for the NPO. It is important to remember to include clauses addressing purpose, private inurement, political activities, operational limitations, and dissolution to satisfy the IRS's requirements for recognizing the NPO's tax-exempt status.⁸ Unlike the articles of incorporation, the IRS does not require that the bylaws contain any specific provisions. The bylaws should set forth a user-friendly set of governance procedures for the NPO. Be careful that the bylaws do not contain any provisions which are inconsistent with the articles of incorporation. Sample form bylaws are available from a variety of sources.⁹

While many form bylaws meet the statutorily prescribed minimum requirements, remember that such forms may not always serve the best interests of the client. It is very likely that the NPO's board of directors will not be made up of attorneys able to sort through and understand the legalese contained in many form documents. Moreover, the bylaws are intended to be the governance document for the NPO. For these reasons, the client is best served by a user-friendly, straightforward document that contains procedures which are relatively easy to understand and follow. You can help your client avoid future governance problems and help eliminate confusion by spending some additional time on the front end drafting appropriate plain language bylaws which provide the NPO with the flexibility it needs to operate in its intended manner.

To complete the incorporation process, the NPO should hold an organizational meeting (or have written consent in lieu of a meeting, if permitted) to take the following actions, along with any other actions the NPO may desire:

- ratification of the articles of incorporation;

- adoption of the bylaws;
- election of officers and directors;
- adoption of policies (e.g., a conflicts of interest policy);
- authorizations related to establishing a bank account for the NPO; and
- authorizations related to submitting necessary federal, state, and local tax filings.

2. Tax Exemptions and Other Filings

Your client may desire your assistance in applying for a number of beneficial federal, state, and local exemptions available to qualified NPOs. In addition, depending on the circumstances, your client may be required to submit certain additional filings.

A. Form 1023 (Federal)

To be exempt under Section 501(c)(3), the NPO must file a Form 1023 with the IRS, which is an application for recognition of its tax-exempt status.¹⁰ The Form 1023 instructions¹¹ and Publication 557¹² are both quite helpful in completing the Form 1023. A filing fee must accompany the Form 1023.¹³ Importantly, the NPO is required to allow public inspection of the Form 1023 once tax-exempt status is granted;¹⁴ thus, it is important to remember this public disclosure requirement as you complete the application. Most NPOs seek recognition of tax-exempt status from the IRS because donations made to a charitable tax-exempt NPO are tax-deductible.

B. Other Federal Forms

First, if you are assisting your client with completion of the Form 1023, you should also consider preparing and having your client sign a Form 2848.¹⁵ The Form 2848 gives you a limited power of attorney authorizing you to represent the NPO before the IRS and to communicate (both orally and in writing) with the IRS on behalf of the NPO. As with the Form

1023, the Form 2848 instructions are helpful in completing this form.¹⁶ Next, remember that the Form 1023 requires that the NPO have an employer identification number (“EIN”), even if the NPO does not intend to have employees. To obtain an EIN for the NPO, you can complete the application process online through the IRS website.¹⁷ Alternatively, you can apply for an EIN by phone, fax, or mail.¹⁸ Finally, bear in mind that special reduced postal rates are available for NPOs if (i) the NPO is authorized by the Postal Service as eligible, and (ii) the material being mailed complies with certain requirements. The NPO can apply for authorization with the Postal Service by submitting Form 3624 along with certain required documentation.¹⁹

C. State and Local Filings

NPOs often are exempt from filing a state corporate income tax return so long as they file an IRS Form 990.²⁰ Moreover, an NPO that has received an IRS exemption letter may be eligible to request an exemption from paying state sales tax.²¹ Additionally, if the NPO will sell products or services subject to state sales tax or if the NPO will withhold income taxes from employees, the NPO may need to make appropriate filings with its state’s department of revenue.²² Finally, if the NPO owns real property, the NPO may be able to apply for a property tax exemption from the jurisdiction in which the real property is located.

Ongoing Governance and Operational Issues

In addition to the assistance you can provide to NPOs in the areas of start-up counsel and formation, you can also provide much-needed assistance to both new and established NPOs in the areas of NPO governance and operational issues.

1. Recordkeeping

NPOs without prior business experience may benefit from counsel concerning appropriate recordkeeping for the NPO. You can encourage your NPO client to develop a record

retention policy that distinguishes between permanent records and records which can be disposed of after a certain number of years. State law may provide some guidance as to records which must be kept permanently.²³ For example, in Missouri, among other documents, the NPO's certificate of incorporation, bylaws, Form 1023, IRS exemption letter, and board meeting minutes should all be considered permanent records. There are online and print resources to assist you with this task.²⁴

2. Conflicts of Interest

NPOs need to understand conflicts of interest. It is helpful to explain to your NPO client that a conflict of interest can arise when an individual's obligation to further the interests of the NPO's purposes (i.e., the duty of loyalty) is at odds with that individual's own financial interest. Conflicts of interest can frequently arise when setting compensation for officers, board members, or employees. Transactions that benefit an individual's family member can also lead to conflicts of interest. The IRS recommends that every NPO have a policy regarding the procedure by which board members and other individuals connected to the NPO (e.g., employees) will disclose potential conflicts of interest and the steps which the NPO will follow to help non-conflicted decision-makers insure that the NPO does not engage in any transactions which are not in the best interest of the NPO. In addition, state law may provide specific procedures applicable to conflicts of interest.²⁵

You should help your NPO client understand that conflicts of interest can result in bad press, voidable transactions, unwelcome court intervention in the NPO's affairs, and loss of tax-exempt status. Good communication among all board members and employees of the NPO is an important first step to avoiding the potentially harmful effects of a conflict of interest.

3. Private Inurement and Private Benefit

While the rules surrounding private inurement are somewhat complicated and beyond the scope of this article, the basic message to impart to your NPO client is this: Except under certain narrow circumstances, the NPO's money and other assets generally may not be used for the personal benefit of any "insider" of the NPO (e.g., someone with financial control or influence such as a board member or an officer). For example, the NPO can pay reasonable—but not excessive—compensation to an employee.²⁶ Similarly, the NPO may lease property or borrow money from an insider, but the terms of the deal must be beneficial to the NPO, and the amounts paid (and risks undertaken) must be reasonable.²⁷ Moreover, in providing services, the NPO must be careful that it is serving its intended charitable class and that it is not merely operating for private ends benefitting insiders.²⁸

Even if the NPO's planned activity does not violate the rule against private inurement, the activity may nonetheless result in a private benefit, which is a more expansive doctrine. Importantly, an impermissible "substantial" private benefit can occur even where no "insider" is involved in the transaction.²⁹ The sanction for private inurement and substantial private benefit is loss or denial of the NPO's tax-exempt status.

4. Political Activity

The rules concerning the NPO's ability to engage in any lobbying or legislative activity are also somewhat complicated and outside the scope of this article. Generally, the bottom line is this: NPOs may not devote more than an "insubstantial" part of their activities to lobbying or legislative activities.³⁰ If your NPO client intends to engage in any lobbying or legislative activities at all, the NPO should fully review and understand the rules applicable to such activities so that the NPO understands exactly what it may and may not do. Otherwise, the NPO may put its tax-exempt status at serious risk.³¹ Moreover, the NPO may not engage in any

political campaign activity, including publishing or distributing statements on behalf of or in opposition to any candidate for public office. Voter education activities are permissible, but the NPO must be careful not to cross the line to advocacy or partisanship.³²

5. State and Federal Reporting Requirements

You should help your NPO client understand that, typically, there are ongoing state and federal reporting requirements for NPOs. In many states, the NPO is required to submit an annual or bi-annual report with the Secretary of State, Attorney General, or another state agency. In addition, the NPO must timely file a Form 990 (or variation, depending on the size and activities of the NPO) with the IRS each year. Depending on the NPO's size, activities, and board or staff expertise, the NPO may very well need assistance from a tax preparer to complete the required form. The NPO should bear in mind that the Form 990 is required to be made available for public inspection (with certain limited redactions permitted).

6. Compensation

If the NPO is going to compensate any board members, officers, or employees or hire any independent contractors, the NPO should understand all applicable tax reporting and withholding requirements. The NPO should check with the federal and state departments of revenue, employment security, and workers' compensation for required filings. In addition, the NPO may want to consider using a payroll service to insure the NPO accurately withholds and reports applicable compensation.

The NPO should understand how to properly classify those individuals performing work for the NPO (i.e., as an employee or as an independent contractor). IRS Publication 1779 can be useful for questions related to the proper classification of those individuals performing work for the NPO.³³

7. Unrelated Trade or Business Income

If the NPO has any unrelated trade or business income, the NPO must complete and timely file a Form 990-T with the IRS.³⁴ This is another area where your NPO client could greatly benefit from the advice and counsel of an accountant. There are limits on the NPO's ability to generate this type of income, and questions are especially likely to arise as the NPO undertakes various fundraising activities.

8. Risk Management

For small NPOs without significant business experience, it is likely well worth your time to provide some counsel concerning simple and practical steps the NPO can take to manage its risk of legal liability. For example, the NPO should investigate its need for appropriate insurance including general liability insurance, professional liability insurance, workers' compensation insurance, asset protection insurance, and automobile insurance.

9. Intellectual Property

Depending on the NPO's circumstances, it may have a need to protect any potentially valuable intellectual property, including its name and logo. The NPO also needs to take care not to unintentionally infringe on the intellectual property rights of others in conducting its activities, including its choice of name or logo design.

Conclusion

A successful NPO has the potential to help hundreds of people in any given year, and assistance from a single attorney can help make such an impact possible. In this way, we are able to positively impact the lives of many people with a relatively modest investment of time. Most small NPOs have traditionally had little or no access to legal services. Through pro bono service, transactional attorneys have the power to change this unfortunate reality.³⁵

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² From this point forward, this article uses “NPO” to refer to an organization seeking public charity status under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

³ See *Forming a NFP or CDC*,

<http://missouridevelopment.org/Community%20Services/Forming%20a%20NFP%20or%20CDC.html> (last visited Aug. 30, 2013). See also Gene Takagi and Emily Chan, *Alternatives to Forming a Charitable Nonprofit*, BUSINESS LAW TODAY (July/August 2009).

⁴ See BRUCE R. HOPKINS, STARTING AND MANAGING A NONPROFIT ORGANIZATION: A LEGAL GUIDE 13 (2009) (“[f]orming a [NPO] is as serious as starting up a commercial company”).

⁵ See, e.g., SCORE, *Business Planning Tools for Non-profit Organizations – Second Edition*,

http://scoreknox.org/wp-content/uploads/2013/03/NonProfits-Business-Planning_0.pdf (last visited Aug. 30, 2013).

⁶ Whatever method the NPO chooses, the NPO must be able to track expenses, donations, and disbursements.

Information about QuickBooks can be found at www.quickbooks.intuit.com, including information concerning purchasing the software and the availability of training resources.

⁷ Other possible entity forms include trusts, limited liability companies, and unincorporated associations. These alternative forms are recognized by the IRS as potential 501(c)(3) organizations.

⁸ See Treas. Reg. § 1.501(c)(3)-1.

⁹ See, e.g., D. BENSON TESDAHL, BETTER BYLAWS: CREATING EFFECTIVE RULES FOR YOUR NONPROFIT BOARD (BoardSource, 2010); 26 MO. PRAC., Business Organizations § 35.13 (2d ed. 2004).

¹⁰ See *Form 1023*, www.irs.gov/pub/irs-pdf/f1023.pdf (last visited Aug. 30, 2013).

¹¹ See *Instructions for Form 1023*, www.irs.gov/pub/irs-pdf/i1023.pdf (last visited Aug. 30, 2013).

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- ¹² See *Publication 557*, www.irs.gov/pub/irs-pdf/p557.pdf (last visited Aug. 30, 2013).
- ¹³ As of the date of this article, the filing fee is \$400 or \$850 (depending on the NPO's size).
- ¹⁴ See I.R.C. § 6104.
- ¹⁵ See *Form 2848*, www.irs.gov/pub/irs-pdf/f2848.pdf (last visited Aug. 30, 2013).
- ¹⁶ See *Instructions for Form 2848*, www.irs.gov/pub/irs-pdf/i2848.pdf (last visited Aug. 30, 2013).
- ¹⁷ See *Apply for an Employer Identification Number (EIN) Online*, [http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online) (last visited Aug. 30, 2013).
- ¹⁸ See *Instructions for Form SS-4*, www.irs.gov/pub/irs-pdf/iss4.pdf (last visited Aug. 30, 2013).
- ¹⁹ See *How to Apply for Authorization to Mail at Nonprofit Prices*, <http://pe.usps.com/businessmail101/misc/nonprofitApplication.htm> (last visited Aug. 30, 2013).
- ²⁰ See e.g., *Instructions for Form MO-1120*, http://dor.mo.gov/forms/MO-1120_Instructions_2012.pdf (last visited Aug. 30, 2013).
- ²¹ See, e.g., *Form 1746*, <http://dor.mo.gov/forms/1746.pdf> (last visited Aug. 30, 2013).
- ²² See, e.g., *Online Business Registration*, <https://dors.mo.gov/tax/coreg/index.jsp> (last visited Aug. 30, 2013).
- ²³ See, e.g., § 355.821, RSMo.
- ²⁴ See, e.g., BARBARA LAWRENCE AND OUTI FLYNN, *THE NONPROFIT POLICY SAMPLER* (2d ed. 2006); *Sample Nonprofit Policies*, www.vlaa.org/index.php?view=Sample-Policies (last visited Aug. 30, 2013).
- ²⁵ See, e.g., § 355.416, RSMo.
- ²⁶ See Hopkins, note 4, at 53-54.
- ²⁷ See *id.* at 54-55.
- ²⁸ See *id.* at 55-56.
- ²⁹ See *id.* at 59.
- ³⁰ Importantly, other (non-charitable) forms of nonprofit organizations may engage in substantial lobbying and are often formed for that exact purpose (including as related organizations to charitable NPOs).
- ³¹ See Hopkins, note 4, at 191-97.
- ³² See *id.* at 204.
- ³³ See *Independent Contractor or Employee*, www.irs.gov/pub/irs-pdf/p1779.pdf (last visited Aug. 30, 2013).
- ³⁴ See *Form 990-T*, www.irs.gov/pub/irs-pdf/f990t.pdf (last visited Aug. 30, 2013).

³⁵ In addition to the resources discussed throughout this article and in the accompanying endnotes, other helpful resources for both pro bono attorneys and their NPO clients include BoardSource (www.boardsource.org), the Nonprofit Risk Management Center (www.nonprofitrisk.org), the Nonprofit Services Center (www.nonprofitservices.org), and JACK B. SIEGEL, *A DESKTOP GUIDE FOR NONPROFIT DIRECTORS, OFFICERS, AND ADVISORS: AVOIDING TROUBLE WHILE DOING GOOD* (2006).

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