

We Understand the Distinctive Needs of Nonprofit Organizations & Associations

Nonprofit and tax-exempt organizations face complications not encountered in the “for-profit” business world. Our attorneys understand the distinctive needs of our nonprofit clients and help them protect their tax-exempt status while fulfilling their mission.

Working With Diverse Organizations within the Nonprofit and Tax-Exempt Community

Many nonprofit organizations are formed for various reasons, such as relieving poverty, advancing religion, educating the public, contributing to science, lessening the burdens of government, fighting discrimination and combating the deterioration of communities. Other non-charitable, nonprofit organizations include civic associations, homeowners’ associations, labor unions, farmer co-ops, business leagues, chambers of commerce, real estate boards, fraternities, country clubs and credit unions. All of these types of organizations deal with unique legal concerns.

Our Experience Extends Beyond a Single Legal Issue

With dedicated expertise and a commitment to addressing the broad range of issues faced by tax-exempt organizations and associations, our clients benefit from our counsel from the organizational stages of planning and development, through growth and expansion and on to the fulfillment of their missions. And, we assist in overcoming the obstacles that could potentially threaten a client’s tax-exempt status while also protecting the personal liability of their Board of Directors and officers.

Our attorneys are experienced in drafting conflict of interest policies as well as aiding nonprofit organizations in determining “reasonable compensation” for employees from the perspective of the Internal Revenue Code. We also guide our clients through transactions involving unrelated business income and joint ventures with “for-profit” businesses.

Our Attorneys Understand Because They are Involved

As a proud member of the Pennsylvania Association of Nonprofit Organizations (PANO), Russell, Krafft & Gruber, LLP has a unique perspective into nonprofits because we are directly involved in the nonprofit community. In addition, Matthew Grosh serves as a member of the Preferred Consultant Network of the Nonprofit Resource Network (NRN) which is associated with Millersville University. Our attorneys serve on boards and hold positions within many diverse and worthwhile nonprofit organizations. And, as a service to the community, we present seminars on a variety of topics important to nonprofit and tax-exempt organizations and associations. We supplement these seminars by posting additional information on our blog.

Regardless of the size or interest of your nonprofit or tax-exempt organization or association, we have the professional experience and insider-knowledge to assist you with all of your legal needs.

Attorneys

- Jon M. Gruber

Range of Services

- Formation
 - Articles of Incorporation
 - Organizational Documents
 - Constitution
 - Bylaws
 - Mission Statement
 - Employer Identification Number
- Application for Tax-Exempt Status

- IRS Form 1023
- IRS Form 1024
- Conflict of Interest Policies
- Protecting Tax-Exempt Status
- Compliance Consultation
 - Prohibition on Private Inurement
 - Private Benefit Doctrine
 - Intermediate Sanctions
 - Excess Benefit Transactions
 - Reasonable Executive Compensation
 - Conflicts of Interest
 - Promoting Charitable Mission
 - Handling Donations
 - Solicitation Disclosure Compliance
 - Public or Private Source of Funds
- Changes Within Board of Directors or Officers
- Unrelated Business Taxable Income
- Joint Ventures with For-Profit Entities
- Annual Reporting Requirements
 - IRS Form 990, 990-N, 990-EZ, 990-PF
- Employment Issues
- Revocation of Tax-Exempt Status
 - Retroactive Effect
- Appeals of Revocation

Related Services

- Employment Law & Discrimination
- Civil Litigation & Dispute Resolution
- Human Resources & Employment Law
- Real Estate - Commercial
- Taxation - Business

Helpful Links

- [Pennsylvania Association of Nonprofit Organizations \(PANO\)](#)
- [Nonprofit Resource Network](#)
- [IRS - Tax Information for Charities & Other Non-Profits](#)