Preface

We in the United States are fortunate to have many nonprofits providing valuable services in their communities. Given the limited resources of many charitable nonprofits, attorneys who serve on boards of nonprofits or are contacted by someone affiliated with a nonprofit often are asked to provide advice with regard to a nonprofit legal issue. For many of these attorneys, this may be the first time they have considered such an issue in the nonprofit context.

This book was developed from a series of webinars sponsored by the Nonprofit Organizations Committee of the ABA Business Law Section called “Nonprofit Law for the ‘Non’ Nonprofit Attorney.” The webinar series is intended to provide some basic information and guidance on legal topics that commonly arise for nonprofits.

The webinar series has alternated each year as a three-part series, which focuses on the areas of nonprofit formation, tax exemption, and governance, and a two-part series, which focuses on issues relating to formation documents, governance policies, and applications for tax-exempt status and Form 990 information filings.

This book covers the formation, tax, governance, and documentation issues covered in the webinar series and addresses some other areas, including mergers and sale of assets of nonprofits as well as dissolution of nonprofits. Like the webinar series, this book is not intended to be a source of specific legal advice or of solutions to specific legal issues, but instead to provide basic information and guidance that may be helpful in becoming conversant on a matter when issues arise.

The following individuals have been presenters for the Nonprofit Law for the “Non” Nonprofit Attorney webinar series and prepared the presentations upon which part of this book is based: Lisa A. Runquist, Michael
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Special thanks and appreciation are owed to the following individuals who assisted with the editing of this book: Lisa A. Runquist, Northridge, CA, Michael E. Malamut, Boston, MA, Jeannie C. Frey, Chicago, IL, Cynthia M. Rowland, San Francisco, CA, Stephen M. Clarke, Washington, D.C., Ingrid Mittermaier, San Francisco, CA, and Eric K. Gorovitz, San Francisco, CA.

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