

Legal Center for Nonprofits, Inc.

2017 Fee Schedule

All Filing Fees to local, state and federal agencies are additional.

Legal Service	Fee <small>(does not include filing fees)</small>
<p>Formation services include:</p> <p>Incorporation</p> <ul style="list-style-type: none"> • Initial consultation • Articles of Organization/Amendment to Articles of Organization • Bylaws/Bylaws review • Consent of Incorporator • Consent of Directors in lieu of Initial Meeting • SS-4 / EIN Assistance, if desired • Checklist – Maintain Corporate Status • Corporate Binder with formation documents • Assistance with Initial Board Meetings (up to 4 hours) • Assistance with MA DOR registration • One State trademark, if desired • One 2-hour training on board roles & responsibilities, if desired <p>Charity Registration</p> <ul style="list-style-type: none"> • Charity Registration Form • Schedule A-2 or initial Form PC+ schedules as appropriate <p>Application for Recognition of Exemption under 501(c)(3): IRS Form 1023 or 1023-EZ (choice of IRS Form based on Client financials)</p> <p>Form 1023:</p> <ul style="list-style-type: none"> • Interview • Draft(s) for client review • Conflict of Interest Policy • Final document preparation including all attachments and submission • Power of Attorney (if desired) • Response to IRS Request for Additional Information, if needed <p>Form 1023-EZ:</p> <ul style="list-style-type: none"> • Training on concepts related to 1023-EZ • Assistance with Eligibility Worksheet • Assistance with completion of 1023-EZ • Response to IRS Request for Additional Information or other IRS follow-up, if needed <p>Other:</p> <ul style="list-style-type: none"> • Gift Acknowledgement Templates • Assistance with MA DOR Registration, if desired 	\$1,000
<p>Application for Tax-exempt Status under 501(c)(3) <u>OR</u> Application for Reinstatement of Tax-exempt Status under 501(c)(3)</p> <ul style="list-style-type: none"> • Initial Consultation • Form 1023 or 1023-EZ, as appropriate • Draft(s) for client review • Conflict of Interest Policy • Final document preparation including all attachments and submission of Form 1023 	<p>Simple Application Flat \$750 or hourly rate</p>

NOTE: All clients planning to submit 1023 or 1023-EZ must provide a draft organizational budget.

<ul style="list-style-type: none"> • Power of Attorney (if desired) • Training on concepts related to 1023-EZ • Assistance with Eligibility Worksheet • Assistance with completion of 1023-EZ • Response to IRS Request for Additional Information, if needed 	
IRS Form 1024 Application for Recognition of Exemption OR Application for Reinstatement of Tax-exempt Status under 501(c) (non-charity) includes: <ul style="list-style-type: none"> • Initial interview • First draft for client review • Final document preparation including attachments & submission • Power of Attorney • Response to IRS Request for Additional Information, if needed 	Flat \$600
Customized programs delivered at Requester's location	Request quote

***For new or reinstated organizations,
fees are billed and payable upon organization's receipt of IRS Determination Letter.***

Consultation for returning clients and established organizations, board trainings, and all other matters are subject to an hourly rate as described below.

Sliding Fee Scale

If filing Form 990-N (e-postcard)	Organization is eligible to file 990-N (i.e., 1023-EZ submitter), or annual income is \$50,000 or less.	\$75 per hour
If filing Form 990-EZ : refer to Part I, Line 9 ("Total Revenue):	If less than \$200,000 but greater than \$50,000,	\$175 per hour
	If greater than \$200,000 but less than \$500,000	\$250 per hour
If filing Form 990 : refer to Part I, Line 12 ("Total Revenue").	If less than \$200,000 but greater than \$50,000	\$175 per hour
	If greater than \$200,000 but less than \$500,000	\$250 per hour
	If greater than \$500,000	Request quote