

Tax-Exempt Organizations



Rooted into our commitment to both affordable housing and community development, Klein Hornig has developed a strong Nonprofit Practice group that supports our overall mission. We represent a diverse array of organizations, from grassroots community groups to community development corporations, all dedicated to making a significant impact within our communities.

Nonprofit Incorporation and Governance

The mission is at the heart of every nonprofit organization. Our goal is to help each of our nonprofit clients maximize its impact and achieve its mission – we counsel on best practices in governance, help our clients stay in compliance at the state and federal levels, and help their boards of directors understand their fiduciary duties to the organization so they can provide effective management and leadership.

Klein Hornig regularly advises boards of directors, officers, advisory committees, and senior nonprofit staff on a diverse range of services that nonprofits need in order to fulfill their missions, including:

- Entity structuring, restructuring, and reorganization;
- Development of board governance documents (articles of organization and bylaws);
- Development of practice and procedure manuals (including conflict of interest, document retention, whistleblower, and procurement);
- Obtaining 501(c) classifications from the IRS, including reinstatement applications;
- Compliance with state and federal reporting requirements;
- Director/officer liability and issues involving conflict of interest;
- Navigating relationships among affiliated organizations such as 501(c)(3), 501(c)(4), public housing authorities, and other associated entities; and
- Mergers, consolidations, and dissolutions.

Nonprofit Real Estate

Real estate transactions are some of the most influential business decisions made by nonprofit leaders, and they require the combined skills of a nonprofit attorney and a real estate lawyer. Our firm's expertise in affordable housing and community development means that our team can guide nonprofit organizations through a wide range of real estate transactions, including:



- Buying or leasing property;
- Entering into or forming joint ventures with developers or other partners in order to further the nonprofit's mission;
- Structuring and forming subsidiaries, partnership, and LLCs for real estate purposes;
- Real estate financing through Low Income Housing Tax Credits, New Markets Tax Credits, and State and Federal Historic Tax Credits;
- Selling, repositioning, or transferring real estate assets;
- Navigating organizational relationships – operating agreements, partnerships, and controlled organizations; and
- Reorganizations, mergers, asset transfers, and dissolutions.

Community Land Trusts

Klein Hornig has worked with several Community Land Trusts (CLT) in their creation and administration. We have structured and established CLTs by incorporating the land trusts as nonprofit organizations or limited liability companies. We have assisted the incipient CLTs in applying for and obtaining tax-exempt status under federal and state law and in closing on private and public financing, including financing under the Community Development Block Grant (CDBG) and HOME programs. We have continued to represent our CLT clients in matters that arise during operations, including negotiating and complying with regulatory requirements of various lenders, federal, state and local governments, and HUD programs.

Nonprofits and Lobbying/Advocacy

Most nonprofits are engaged in advocacy efforts to further their mission. Lobbying is also considered a valuable tool for nonprofits to bring about public policy change that furthers their mission. The line between advocacy and lobbying, and the various compliance requirements around lobbying, often require legal counsel. With an eye to preventing potential legal or reputational issues, our firm can advise nonprofits who may want to learn more about this area and pursue a more targeted lobbying campaign.

Featured Work



Power Forward, Inc.

Power Forward, Inc. is a nonprofit organization whose mission is to educate, empower, and innovate solutions to solve the disease of addiction. Klein Hornig assisted Power Forward through their incorporation and tax exemption determination and currently serves as their nonprofit corporate counsel.

Initial Contacts



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