

Lawyer Support Service Agreement

Agreement

This Agreement made and entered into by and between Conley Salyer, (hereinafter Contractor), and _____, Attorney (hereinafter Attorney).

Whereas, Contractor is an attorney licensed to practice in Kentucky who limits his practice to nonprofit organization law, and

Whereas, Attorney intends to devote some of Attorney's practice to nonprofit organization law and seeks to use Contractor's legal practice forms, knowledge, and support services in Attorney's law practice,

Now, Therefore, in consideration of the foregoing and in consideration of the mutual undertakings described below, the Parties agree as follows:

1. The **term of this Agreement** is for one year from the date the Agreement is fully executed, and shall continue in effect after such one year term unless terminated by either Party in the manner described below.
2. Contractor will supply Attorney with the legal practice forms and materials described in Exhibit A (attached) in electronic format (Microsoft Word 2007 compatible or PDF), which forms are used by Contractor in his own law practice. Such forms, and such forms as adapted by Attorney from the forms provided, may be freely used by Attorney in Attorney's law practice but may not be given, sold, or otherwise provided by Attorney to another for the other's use without the written consent of Contractor;
3. Contractor will provide consulting services and advice to Attorney on such nonprofit organization law matters as Attorney may refer to Contractor, such services and advice to be paid for by Attorney at the rate of \$200 per hour, billable in 1/10 hour increments;
4. Contractor will review, prior to filing, all IRS Form 1023 and 1024 applications for exemption prepared by Attorney, and will offer advice on changes needed to such applications, for the fixed rate of \$500 per application;
5. Contractor will provide the services described in paragraphs 3 and 4 above in a timely manner, which is described as within 14 days after receipt of the items described in paragraph 4, and within such time frame as Contractor may agree to in writing at the time of receipt of requests described in paragraph 3;
6. Contractor will provide two, six-hour training sessions per year to Attorney and other lawyers affiliated with Attorney, and Attorney agrees to pay for such training at the rate of \$800 per day of training plus travel costs. Attorney shall be responsible for organizing and marketing such training events, securing and paying for the training site, registering attendees, and providing refreshments (if any); Contractor's sole responsibility in relation to such training events is to be present and present the training.
7. Contractor will provide two, three-hour training sessions per year on the topic "Organizing the New Nonprofit Organization" to prospective clients of Attorney at a time and place within Kentucky that is mutually agreeable to the Parties; Attorney shall pay Contractor's travel costs related to such trainings; Attorney shall be responsible for organizing and marketing such training events, securing and paying for the training site, registering attendees, and providing refreshments (if any); Contractor's sole responsibility in relation to such training events is to be present and present the training. Contractor agrees to provide these trainings for no compensation other than travel expenses. Attorney may use Contractor's name in any advertising related to such

training, and it is Attorney's responsibility to ensure that such advertising complies with the requirements of the Kentucky Bar Association; Contractor shall be represented in such advertising as "Conley Salyer, Attorney, Practice Limited to Nonprofit Organization and Government Law";

8. Attorney may freely use the forms described in Exhibit A during the term of this Agreement and may adapt such forms to Attorney's own style if Attorney so chooses;
9. Attorney may refer nonprofit organization law matters as described in paragraph 3 to Contractor; Attorney and Contractor shall agree in writing at the time of referral the due date for Contractor's response to such referral; Attorney agrees to pay for such services and advice at the rate of \$200 per hour;
10. Attorney will refer all IRS Form 1023 and 1024 applications for exemption prepared by Attorney, Attorney's employees or contractors to Contractor for review prior to filing with the IRS and will pay Contractor \$500 for each such review;
11. Attorney shall pay Contractor the sum of \$7,500 at the time this Agreement is executed, which sum is non-refundable;
12. Attorney shall pay Contractor for services rendered and travel costs incurred within 30 days following receipt of Contractor's invoice;
13. Attorney may not use Contractor's name in any manner to represent that Contractor is providing services and assistance to Attorney or to Attorney's clients unless such representation has been approved by Contractor, and if applicable, by the Kentucky Bar Association (KBA) for advertising compliance; Contractor will cooperate with Attorney in Attorney's efforts to draft such advertising and in Attorney's efforts to have such advertising approved by the KBA. Payment for advertising approval by the KBA shall be the Attorney's responsibility.
14. Contractor's travel costs include air travel at the coach rate, car mileage at the allowable business travel rate as determined by the Internal Revenue Service, motor vehicle rental expenses incurred in conjunction with air travel, actual meal expenses, and overnight accommodation expenses when required by business travel on behalf of Attorney or under the terms of this Agreement;
15. Termination of Agreement. This Agreement may be terminated by either Party after the one-year term set forth above in the following manner: terminated by either Party by written notice to the other Party. Written notice must be given by certified mail, return receipt requested, addressed to the Party at the address stated below, or to such other address that either party has provided to the other. The termination of the Agreement will be effective forty-eight (48) hours after deposit in the United States mail. Termination of this Agreement shall not relieve Attorney from the payment of any sums earned by Contractor prior to close of business on the day the termination is effective;
16. After termination of Agreement, Attorney may continue to use the forms supplied by Contractor if Attorney so chooses without the payment of additional sums to Contractor. Attorney may not give, sell, or otherwise provide such forms, or such forms as modified by Attorney, to another for the other's use without the written consent of Contractor.

The foregoing is agreed to by:

Attorney

Address

By:

Attorney's Signature

Date:

Conley Salyer, Contractor
710 E. Main Street
Lexington, Kentucky 40502

By: _____
Conley Salyer

Date: _____

Exhibit A

Daily Practice Forms

Legal Services Agreement (with client)

Legal Services Agreement (with client) – fixed fee

Letter of Non-Engagement

Nonprofit Organization Formation Documents

Checklist for Organization Formation

Checklist of Filing Requirements

Articles of Incorporation (Kentucky)

Articles of Amendment to Articles of Incorporation (Kentucky)

Bylaws

Letter to Secretary of State (filing articles of incorporation)

Letter to County Clerk (recording articles of incorporation)

Organizational Meeting Minutes (first meeting of board of directors)

Internal Revenue Service – Initial Filing for Exempt Status

IRS Form 1023 (application for exemption – charitable organizations – 501(c)(3))

IRS Form 1024 (application for exemption – all other tax-exempt organizations)

IRS Form 1023 Instructions

Sample (completed) IRS Form 1023

IRS Form 1024 Instructions

IRS Form 2848 Power of Attorney

IRS Form 2848 Power of Attorney Instructions

IRS Form 8821 Tax Information Authorization (may be used in place of Power of Attorney)

IRS Form 5768 Election for Lobbying Expenditures

IRS Form 8718 User Fee Determination

Letter to IRS (filing Form 1023 or 1024)

IRS Publication 4573 – Group Exemptions

IRS Publication 557 – Tax exempt status for your organization

IRS Form 990 Annual Return

Phase In Chart – whether to file 990, 990-EZ, or 990-N

IRS Form 8868 Application for Extension of Time to file Form 990

IRS Form 990

IRS Form 990 Instructions

IRS Form 990 EZ

IRS Form 990 EZ Instructions

IRS Suggested Nonprofit Organization Policies

Conflict of Interest

Annual Acknowledgement of Receipt of Conflict of Interest Policy

Annual Board of Directors Survey (beginning of year) – for potential conflicts of interest

Annual Board of Directors Survey (end of year) – for transactions with interested persons

Donor Acknowledgement Policy

Definition – Independent Voting Member of Board, Finance or Audit Committee

Joint Venture Policy

Kentucky Attorney General

Note: filing is required with the Kentucky Attorney General before a nonprofit organization begins fundraising activities. There are additional registration requirements for using fundraising advisors or fundraising solicitors.

Unified Registration Statement (URS) version 2010

Cover letter to Attorney General (filing the URS)

Disclaimer language – to be used by nonprofit in fundraising activities during period prior to receipt of IRS tax-exemption determination letter

Dissolution and Merger

Corporate Resolution to Dissolve

Plan of Dissolution

Articles of Dissolution

Plan of Merger

Articles of Merger

IRS Publication 4779 (May 2009) Facts about Terminating or Merging Your Exempt Organization

Other Reading

IRS Publication 598 – Tax on Unrelated Business Income of Exempt Organizations

IRS Compliance Guide for Private Foundations