



April 2023 Newsletter

676 Elm Street • Suite 300 • Concord, MA 01742 • 978-464-9003 • www.lizreinhardtllaw.com

Greetings & Happy Spring!

In this month's newsletter you will find news and updates from the Office of the Attorney General and the IRS as well as some guidance from us to help keep your nonprofit tuned up and running smoothly.

Spring is a good season to consider whether governance practices are serving your organization well and if there is a good understanding of legal and regulatory expectations for volunteer board service. Our website includes many Board [resources](#), [PowerPoints](#) and best practices materials. Please feel free to [contact us](#) to schedule a training session for your board, a governance documents review, or to have one of our attorneys "Zoom" into a Board meeting to answer your governance related questions.

Remote Member Meetings Are Permanent!

We are happy to announce that **Section 6A of Mass. General Laws Chapter 180** has been permanently amended to allow on-line member meetings and voting at any annual, regular or special meeting when authorized by a nonprofit corporation's Board of Directors. This amendment now permits meetings of corporate members in-person, hybrid and in all remote settings assuming certain safeguards to ensure adequate notice and voting security are followed.

Our Firm was pleased to have an opportunity to comment on the proposed legislation through the highly dedicated team at the **Boston Bar Association** who advocated for

this legislation over many months before it was approved by the legislature and signed into law by **Governor Maura Healey** on **March 29th** as part of the omnibus budget bill. Please [contact us](#) if you have any questions about this long-awaited law.

Changes to IRS e-Postcard Filing for Small, Tax-Exempt Organizations:

Smaller charities whose annual gross receipts are normally \$50,000 or less may choose to file **Form 990-N, Electronic Notice for Tax-Exempt Organizations (e-Postcard)**. The IRS now offers sign-in options with Login.gov and ID.me. Both offer access to IRS online services through a secure account that protects your privacy. **Currently, users with an active IRS username have the option to access the Form 990-N submission page using their active IRS credentials, however, this option will eventually be phased out.** If you have an existing IRS username, the IRS recommends creating an account with Login.gov or ID.me as soon as possible. Please visit the [resources](#) section of our website to view a copy of the **IRS Form 990-N Electronic Filing System (e-Postcard) User Guide**.

News from the Massachusetts Office of the Attorney General

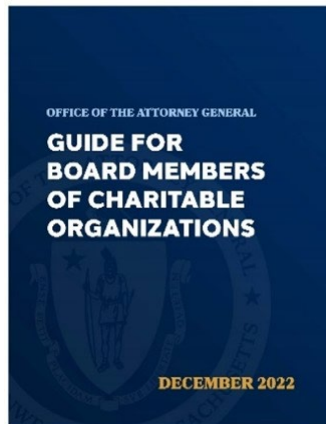


*Attorney Machiko Sano Hewitt recently participated in the pilot program for the MA AGO online portal to test and provide feedback. Here's some news she'd like to share with you from the **Office of the Attorney General**:*

Online Filing for MA AGO Registration and Form PC

Approval time for online registration and Form PC filing has been dramatically reduced to about a week vs. two to three months when these filings are submitted in hardcopy. The Massachusetts Office of Attorney General Non-Profit Organizations/ Public Charities Division encourages Initial Charity Registration and Annual Form PC to be filed online. See details here: <https://www.mass.gov/info-details/online-charity-filing-portal>. Please contact [Machiko Sano Hewitt](#) if you have any questions about these new online filing systems.

MA AGO Publishes an Updated Guide for Board Members of Charitable Organizations:



The MA Office of Attorney General Non-Profit Organizations / Public Charities Division (Division) recently published [an updated Guide for Board Members of Charitable Organizations \(Guide\)](#). The **Guide** has been a valuable resource for charities and their boards statewide for many years. The updated **Guide** demonstrates the Division's renewed focus on certain aspects of fiduciary oversight and operation of Massachusetts charities. Focus areas include duty of allegiance to mission, conflict of interest policy and procedures that are closely aligned with the IRS requirements and emphasis on diversity and term limits as key to keeping vital. We strongly recommend you share this **Guide** with your board and management. Please [contact us](#) with any questions or concerns arising from this revised **Guide**.

Upcoming Office Closings

Patriot's Day:	Monday, April 17 th
Memorial Day:	Monday, May 29 th
Juneteenth:	Monday, June 19 th
Independence Day:	Tuesday, July 4 th

Thank you!
Liz Reinhardt & Team

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