

50 states. One flat fee. Risk minimized.

Dinsmore & Shohl offers nationwide registration and flat fee billing.

As Foundation executives in the Greek community are aware, both federal and state authorities are becoming increasingly focused on proper registration. Nearly all states require that a charity register if either (i) it is physically present in the state (e.g., maintains an office, owns or leases real estate or conducts program activities in the state), or (ii) solicits funds in the state (direct mail solicitations, telephone solicitations, e-mail solicitations or in-person solicitations). Moreover, the new Form 990 requires reporting organizations to identify in which states it is "required" to file its Form 990. The old Form 990 simply asked where the

reporting organization actually filed its Form 990. The threat posed by this increased focus is enhanced by the IRS' stated goal of increased sharing of information between state and federal taxing authorities.

Violation of registration requirements can be embarrassing, costly and result in increased scrutiny from both federal and state regulators. None of these are good outcomes. Despite the potential risk, we understand the need to control and predict costs in the current economic climate.

As part of our commitment to the fraternal community, we present the following proposal for handling nationwide registration for NICF member organizations. **Dinsmore & Shohl is pleased to offer these services for \$5,000 per annum, per organization. This would not include out-of-pocket filing fees which we believe may total approximately \$1,500.** Please note that the out-of-pocket expense is an estimate based upon a summary review of filing fees across the country, and the actual cost may be higher, particularly for larger organizations.

We believe that this proposal is more competitive than similar services offered by other firms. The savings we offer is primarily due to our commitment to the fraternal community. In short, we view our registration work as a service to the Greek community to facilitate the educational mission of its foundations. We believe our services provide cost certainty to the NICF member organizations.

They are another way our attorneys take your success personally.



Dinsmore & Shohl^{LLP}



Non-Profit Organizations Practice

The federal and state laws regulating nonprofit or tax-exempt organizations are becoming increasingly complex. Dinsmore & Shohl represents numerous organizations like these across the country.

Our clients include national and international public charities, family and private foundations, foundations affiliated with public corporation, colleges and universities, private and charter schools, hospitals and supporting organizations, national fraternities and sororities, their house corporations, local chapters and related foundations, other social clubs, healthcare providers, trade and professional associations and religious organizations.

Our attorneys have broad and deep experience in many areas of the law applicable to tax-exempt organizations, including tax, corporate law, corporate governance, intellectual property, litigation, health care, ERISA, labor and real estate. Non-profit organizations can think of our attorneys not only as legal advisors but as a strategic business resources to analyze situations and respond creatively — in other words, as true counselors.

Dinsmore & Shohl attorneys and professional staff are committed to just one thing: your success.

For more than a century, our dedicated attorneys and professional staff have provided quality legal counsel to our clients. We do that by focusing on their needs, building strategic, results-driven relationships based on trust – the kind earned every day with character and competence. In that time, we have grown to more than 450 attorneys in four states and ten offices, becoming one of the largest and trusted business law firms in the Midwest and the country.

Our clients have grown too, now conducting business locally, regionally and internationally. They are leading-edge businesses that include Fortune 100 and 500 companies, institutions

and individuals in a wide range of industries and business sectors. They range from public and private corporations to charitable organizations and encompass healthcare providers, local and state governments, financial institutions, real estate developers, franchisors and distributors, and pharmaceutical companies. We forge partnerships with these clients, working together to assure their continued success.

Dinsmore & Shohl broadens its reach with membership in the ALFA International legal network. ALFA members combine their resources and experience to better serve clients with legal seminars, reference materials, coordinated research capabilities, and a ready referral network of outstanding legal counsel.

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Columbus, Ohio
Dayton Ohio
Frankfort, Kentucky
Lexington, Kentucky
Louisville, Kentucky
Morgantown, West Virginia
Pittsburgh, Pennsylvania
Wheeling, West Virginia