

Martin J. Trupiano

Effective Client Representation for Nonprofit Organizations



The Law Offices of Martin J. Trupiano represents public charities, private foundations, and other nonprofit organizations, including trade and homeowners associations, and helps them to develop and maintain a solid legal foundation, enhance their effectiveness, and minimize their risks with knowledgeable advice and practical solutions.

Some of the services provided to nonprofits include:

- Formation of nonprofit public charities and private foundations
- Applications for exemption from federal and state income taxes and state property taxes
- Legal compliance reviews
- Policies to avoid self-dealing and excess benefit transactions
- Compliance with the expanded IRS Form 990 annual information return
- Nonprofit policies, including policies on conflicts of interest, document retention, whistleblower protection, and gift acceptance
- Fiduciary duties and liabilities of directors and officers
- Identifying taxable unrelated business income
- California Nonprofit Integrity Act requirements regarding registration with the Attorney General, financial audits, fundraising, and nonprofit executive compensation
- Permissible political lobbying and restrictions on political campaigning
- Mediated dispute resolution

He is a member of the State Bar of California and a member of its Nonprofit and Unincorporated Organizations Committee and participates in its Tax Exempt Organizations Committee. To alert nonprofit leaders of significant legal issues and developments, Mr. Trupiano publishes an e-newsletter, *Nonprofit Notes*. He is also an associate member of the California Association of Nonprofits, and volunteers as board chair for a residential program for homeless, pregnant women located in west Los Angeles, and serves on the advisory board of a private high school located in Santa Monica.