



Partner
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Haddonfield, NJ

Practice Areas

Education
Nonprofit Law
Health Care
Business Counseling
Public Finance

Admitted

New Jersey
Pennsylvania

Education

St. Joseph's University
(B.A., summa cum laude, 1981)
Villanova University School of Law
(J.D., Law Review, 1984)

Ms. McElhill has more than 30 years' experience representing education clients, and has served as chief outside counsel to several area colleges and universities, including The University of the Arts in Philadelphia. Ms. McElhill has also served as chief outside counsel to various United States and international consortia of higher education clients. Prior to joining Archer, Ms. McElhill was outside corporate counsel to Cabrini College in Radnor, Pa., and LaSalle University in Philadelphia. Ms. McElhill provides legal services to a number of higher education institution clients, including advice on corporate governance, tax-exempt and taxable financing, federal student loan program qualification, students affairs issues, federal and state tax issues, articulation agreements, expert control laws, endowment, scholarship and charitable giving issues, corporate sponsorship agreements, executive compensation issues, construction contracts, and public bidding issues (where applicable) to Rowan College at Burlington County, Rowan College at Gloucester County, Rowan University, Princeton University and Stockton University.

Ms. McElhill also represents significant United States private foundations and public charities with affiliated foreign NGOs, and has experience with the expenditure responsibility and equivalency determination requirements, and United States Department of Treasury Office of Foreign Assets Control sanctions and Specially Designated Nationals list and United States State Department Terrorist Exclusion List issues.

Ms. McElhill has represented a number of large social service agencies in a number of mergers, consolidations, affiliations and private-public joint ventures.

Ms. McElhill also has decades of experience in public finance transactions for tax exempt organization clients including large health systems.

Representative Experience

Examples of matters for tax-exempt organizations which Fran has handled include:

- Incorporating and obtaining federal income tax exemption for community trust for the benefit of Southern New Jersey
- Creating state-approved charitable annuity programs for tax-exempt charitable organizations
- Counseling private foundation clients on self-dealing, minimum distribution requirements, taxable expenditures, program-related investments, Section 507 terminations, international grant-making and expenditure responsibility, and program related investments
- Creating charitable gift acceptance policies and planned giving policies and procedures for major institutions
- Submitting private letter ruling requests to, and in defending audits by, the Internal Revenue Service for public charities and private foundations

- Advising nonprofit corporate clients on interactions with Attorney General, in each of Pennsylvania and New Jersey on issues involving donor-restricted charitable assets and transfer of healthcare assets from nonprofit entities to for-profit entities.
- Providing advice to public charities on governance issues, establishment of for-profit and nonprofit supporting organization subsidiaries or affiliates, executive compensation, fiscal agency agreements, unrelated business income tax issues, and conflicts of interest and excess benefit transactions
- Drafting Investment Policies under New Jersey Uniform Prudent Management of Institutional Funds Act (UPMIFA) and Pennsylvania Probate, Estates and Fiduciaries Code
- Reorganizing the corporate structure of a multi-entity social service institution in order to maximize revenue generation, avoid state contract dollar recoupment and minimize tax and corporate liability
- Applying for real estate tax exemptions for real property owned and operated by charity in tax- exempt activities
- Franchising a charitable, religious social service program, on a national and international basis, consistent with United States trademark and tax law
- Advising on mergers, consolidations and affiliations of nonprofit corporations to achieve economies of scale and maximize grant and contract dollars
- Establishing a federal income tax-exempt political action committee under Section 527 of the Code and a segregated account under Section 527(f)(3) for Section 501(c)(6) organization for the purpose of making campaign expenditures.
- Advising an international food service corporation on establishing a Section 501(c)(3) employer-sponsored employee assistance relief funds for qualified and non-qualified disasters.

Professional And Community Involvement

Professional Organization Memberships

- National Association of Bond Lawyers and the Pennsylvania Association of Bond Lawyers
- New Jersey Bar Association
- Pennsylvania Bar Association

Civic Board Service

- Board of Trustees, Catholic Charities of Trenton Diocese (1994-2000;2002-2010; 2012-present), Chair (1998-2000)
- Board of Directors, Nonprofit Development Center of Southern New Jersey (2011-present)
- Board of Directors, United Way of Greater Philadelphia and Southern New Jersey (2012-present).
- Board of Trustees, Peirce College, (1996-2001), Executive Committee (1999-2001)
- Board of Directors, Arts and Business Partnership of Southern New Jersey (2004-2008)
- Board of Directors, Mental Health Association of Southwestern New Jersey (2001-2007)
- Board of Directors, National Association of Housing and Redevelopment Officials, Delaware Valley Chapter (1989-1997)

Awards And Recognition

- Named one of "2016 Women to Watch" in South Jersey Biz Magazine
- Named a "Top Attorney" in South Jersey Magazine (2007-present)
- Named one of the Best 50 Women in Business in 2008 by *NJBiz*, New Jersey's leading weekly business publication
- Received the Catholic Charities of the Diocese of Trenton's Light of Hope Award in honor of her support and commitment to the work of Catholic Charities in communities in Burlington County.

Articles

- Authored "How to Survive the New Reality: Nonprofit Mergers, Consolidations, Realignment and Program Buy-Outs", *New Jersey Lawyer*, April 2010, No. 263, pp. 35-42
- Lectured for National Business Institute, "Tax Exempt Organizations From Start to Finish," (2012, 2014 & 2016)
- Lectured for Pennsylvania Bar Institute, Eighth Annual Nonprofit Law Institute, "The Prudent Investor Rule: Endowments and Fiduciary Duty", May 2010
- Co-Presented with Mercadien, P.C., CPA firm "Accounting for Endowments - Requirements for 2008 and Beyond", at the College of New Jersey Nonprofit Symposium, May, 2009
- Presented "Board Governance Best Practices", Capacity Building: Technical Assistance for Nonprofit Organizations Workshop, Nonprofit Development Center of Southern New Jersey (2011, 2012)
- Lecturer for The University of Pennsylvania, Department of Organizational Management Fundraising Certificate Program, "Tax Law and Nonprofits" (2001 & 1994)
- Guest Lecturer, Rutgers University School of Business (Camden), Nonprofit Marketing Course, "Legal Issues Involved in Nonprofit Marketing" (2008)
- Presenter, American Bar Association, Forum on Affordable Housing, "Public Private Partnerships in Section 42 Projects", 1994.
- Speaker, Missouri Society of Certified Public Accountants, "IRS Form 990: A Nonprofit's Best Marketing Tool" (October, 2000)
- Presenter, Lorman Educational Services, School Law Seminar, "Private Schools Admissions Materials and Student Handbooks" (2000. 2002)
- Lecturer, Inner City Impact Institute, Program for Inner-City Churches on Nonprofit Corporations, Accounting and Board Development (1994-2000)