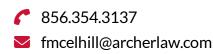




# Frances A. McElhill

## Of Counsel

**Business Counseling** 



## **Overview**

Frances McElhill has more than 30 years' experience representing nonprofit corporation clients and their boards of trustees.

Fran serves as outside counsel to several area colleges and universities, including The University of the Arts in Philadelphia. Fran provides legal services to a number of higher education institution clients, including advice on corporate governance, conflicts of interest, federal student loan program qualification, students affairs issues, federal and state tax issues, unrelated business income activities, articulation agreements, export control laws, endowment, scholarship and charitable giving issues, corporate sponsorship agreements, and executive compensation issues for Arcadia University, Rowan College of South Jersey, Rowan University, Princeton University and Stockton University. Prior to joining Archer, Fran served as outside corporate counsel to Cabrini University in Radnor, Pa., and La Salle University in Philadelphia. Fran has also served as outside counsel to various consortia of higher education clients and to a number of private school clients.

Fran also represents community trusts and significant United States private foundations and public charities with affiliated foreign NGOs, and has experience with the program related investments, expenditure responsibility requirements, Office of Foreign Assets Control and Specially Designated Nationals lists, and donor-advised, scholarship and corporation-established qualified federal disaster and employee emergency funds.

Fran has represented a number of large nonprofit behavioral healthcare organizations, schools for students with developmental disabilities, and social service agencies in a number of mergers, consolidations, affiliations, program and asset transfers, and private-public joint ventures.

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

## **Representative Experience**

- Converting an international for-profit home health care agency into US nonprofit tax-exempt organization.
- 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.
- Submitting private letter ruling request to Internal Revenue Service for dividing large family foundation into two family foundations for second generation philanthropy.
- Defending audit by the Internal Revenue Service of an exempt September 11<sup>th</sup>family services organization.
- Defending before Pennsylvania Attorney General the wind-down and dissolution of nonprofit corporation, including distribution of donor-restricted assets, whose non-restricted assets were to be used to fund a victims' fund for sexual abuse by a former trustee.
- Interactions with New Jersey Attorney General on issues involving transfer of charitable assets and healthcare assets from nonprofit entities to for-profit entities.
- Providing advice to large hospital system board on governance issues, conflicts of interest and excess benefit transactions.
- Drafting Investment Policy for private foundation under New Jersey Uniform Prudent Management of Institutional Funds Act (UPMIFA).
- Franchising a religious social service program, on a national and international basis, consistent with United States trademark and tax law.
- 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 health system's medical staff association 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 federal disasters and for employee emergencies which were not qualified federal disasters.
- 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.



### **Professional and Community Involvement**

- National Association of Bond Lawyers and the Pennsylvania Association of Bond Lawyers
- New Jersey Bar Association
- Pennsylvania Bar Association
- Adjunct Professor, Drexel University Thomas R. Kline School of Law, "Nonprofit Organizations"
- Board of Directors, United Way of Greater Philadelphia and Southern New Jersey (2012-present)
- Board of Trustees, Symphony in C (2020-present)
- Board of Trustees, Catholic Charities of Trenton Diocese (1994-2000; 2002-2010; 2012-2018), Chair (1998-2000)
- Board of Trustees, Peirce College, (1996-2001), Executive Committee (1999-2001)
- Board of Directors, Nonprofit Development Center of Southern New Jersey (2011-2019)

#### **Select Speaking Engagements and Seminars**

- "Gift Acceptance and other Key NPO Policies," National Hospice and Pallative Care Organization Webinar (May 2017)
- "Using Hybrid Entities To Attract New Donors and Raise (and Keep) More Dollars," Rowan University, School of Business, Social Enterprise Course (2017)

## Credentials

#### **Education**

- Villanova University Charles Widger School of Law, JD Law Review
- St. Joseph's University, BA, summa cum laude

#### Admissions

- New Jersey
- Pennsylvania

#### Offices

• Voorhees, NJ



## **Areas of Focus**

#### Practice

- Business Counseling
- Healthcare
- Nonprofit & Charitable Organizations
- Public Finance

#### Industries

- Education
- Nonprofit & Charitable Organizations

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