




Noel A. Fleming

Partner

Business Counseling

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Overview

Noel focuses his practice on serving the legal needs of nonprofit organizations primarily in the areas of corporate law and governance, charitable trusts, federal, state and local tax matters, fiduciary duties, charitable fundraising, and related matters. He regularly acts as outside general counsel to a variety of nonprofit organizations, including publicly supported charities, private foundations, mental health organizations, social service providers, museums, educational institutions, and health care facilities. In this capacity, he advises these organizations on all manner of issues affecting their operations including corporate formation and qualification for tax-exempt status, federal tax law compliance, nonprofit mergers and acquisitions, strategic alliances, corporate governance matters, charitable contribution issues, and unrelated business income tax questions.

Prior to joining Archer, Noel was a founding partner of Fleming Petenko Law. Noel is active in the Pennsylvania nonprofit community and is the Chair of the Pennsylvania Bar Association's Charitable Organizations Committee. He has been a long-time course planner and presenter for the Pennsylvania Bar Institute's Annual Nonprofit Institute and is an adjunct professor at Villanova University Charles Widger School of Law, where he teaches the course, Public Charities: Law and Compliance. He writes and speaks frequently on legal matters related to the operation of nonprofit organizations. His articles have been published in the Temple Law Review, The Journal of Taxation, The Exempt Organizations Tax Review, and Taxation of Exempts.

Professional and Community Involvement

- The Irish American Business Chamber & Network, Member
- Philadelphia Bar Association

- Pennsylvania Bar Association
- American Bar Association
- American Bar Association Tax Law Section
- Pennsylvania Corporation Bureau Advisory Committee
- Temple Law Review, Managing Editor

Select Articles

- “[Pennsylvania’s New Annual Filing Requirement for Business Entities and Nonprofit Organizations](#),” *Archer Client Advisory* (December 2024)
- “[Understanding Quid Pro Quo Contributions for Your Nonprofit Gala](#),” *Archer Client Advisory* (March 2024)
- “Effective Corporate Governance in the Nonprofit Sector,” *The Legal Intelligencer* (March 2015)
- “Reprieve Granted to Philadelphia Nonprofit Tax-Exempt Property Owners,” *Schnader Nonprofit Organizations Alert* (March 2015)
- “The Changing Landscape of Charitable Tax Exemption in Pennsylvania,” *Schnader Nonprofit Organizations Alert* (February 2015)
- “The Impact of the Recent Proposed Regulations on Type III Supporting Organizations,” *The Journal of Taxation* (December 2009)
- “Does Vision Service Signal Death Knell for 501(c)(4) HMOs?” *The Exempt Organizations Tax Review* (June 2008)
- “Private Foundation or Public Charity? Type III Supporting Organizations After the PPA,” *The Journal of Taxation* (June 2008)
- “The PPA and Related Party Transactions Under Section 512(b)(13),” *Taxation of Exempts* (January/February 2008)

Select Speaking Engagements and Seminars

- “Serving on a Nonprofit Board 2025: Basics and Ethical Responsibilities,” Pennsylvania Bar Institute (March 2025)
- “Conversion from For-Profit to Nonprofit,” NBI (September 2024)
- “Trends & Insights of Philanthropic Sector,” BNY Mellon Nonprofit Networking Series (May 2024)



Recognitions

- Recognized by Best Lawyers®: Nonprofit/Charities (2024, 2025 Editions)
- Named to Pennsylvania “Super Lawyers Rising Stars” list for Nonprofit Organizations (2008, 2010 - 2012)
- Named to Pennsylvania “Super Lawyers” list for Nonprofit Organizations (2015 - 2024)

Click [here](#) for methodology.

*No aspect of this advertisement has been approved by the Supreme Court of Pennsylvania.

Credentials

Education

- Temple University Beasley School of Law, LLM, Taxation
- Temple University, MBA
- Temple University Beasley School of Law, JD, *cum laude*
- Temple University, BBA, *summa cum laude*

Admissions

- Pennsylvania
- New York

Offices

- Philadelphia, PA

Areas of Focus

Practice

- Business Counseling
- Fractional General Counsel
- Higher Education
- Nonprofit & Charitable Organizations

Industries

- Nonprofit & Charitable Organizations



