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Nonprofit Governance and Operations Checklist

Massachusetts Nonprofit Corporations Tax-Exempt Under Section 501(c)(3) as Public Charities

Last Updated May 31, 2026

Recent changes in the federal regulatory environment have raised questions about nonprofit policies and operations. This checklist identifies some key areas to consider. The list is not comprehensive, but it includes some core considerations and issues of particular concern now.

Many recent changes stem from executive orders signed by the President. The National Council of Nonprofits provides some background information on executive orders generally; specific executive orders impacting nonprofits; and when and how a nonprofit's tax-exempt status can be revoked. <https://www.councilofnonprofits.org/impacts-recent-executive-orders-nonprofits> The National Council of Nonprofit's Chart on Executive Orders is updated regularly. <https://www.councilofnonprofits.org/files/media/documents/2025/chart-executive-orders.pdf>

→ If a nonprofit decides to review its policies, programs, activities or communications for legal compliance, consider doing this with an attorney and subject to attorney-client privilege.

→ The nonprofit's Board of Directors should evaluate potential risks and decide how to proceed, based on current information, the organization's mission, its risk tolerance, and legal guidance as needed.

→ Strengthen communications channels with donors and grantors, allied organizations and nonprofit networks. Let people know what your nonprofit does and why it matters.

→ Look for ways to work collaboratively. <https://masscollab.org/>

→ Lawsuits are in process across the country regarding executive orders and other federal actions. Stay informed about current developments.

The legal landscape continues to change. On May 29, 2026, the Trump administration announced a plan that would significantly restrict the activities of nonprofits that receive federal funds. See <https://www.councilofnonprofits.org/pressreleases/office-management-and-budget-proposes-new-rules-govern-grantmaking-could-harm>

This checklist is for MA nonprofits that are tax-exempt under Section 501(c)(3) as public charities. A tax-exempt nonprofit can lose its status as a public charity and become a private foundation if it fails the public support test. Private foundations are subject to more restrictions than public charities, may incur significant penalties for violating these restrictions, and are not eligible for many grants. Public charities should work with an accountant who specializes in tax-exempt organizations to confirm that they meet the public support test.

This checklist is for educational purposes only and does not constitute legal advice. Please consult an attorney for the most current information and guidance on how specific legal requirements apply to your organization.

Note: The law of other states mentioned in some resources below does not apply to Massachusetts; federal law applies to all states.

CHALLENGING TIMES

Planning Tools for Legal Compliance, Finance and Changes
<p>Resources</p> <p>Nonprofit Legal Compliance in an Unfriendly Political Environment (Gene Takagi, Nonprofit Quarterly) https://nonprofitquarterly.org/nonprofit-legal-compliance-in-an-unfriendly-political-environment/</p> <p>12 Urgent Financial Action Steps for Nonprofits: A 2025 Checklist (Nonprofit Financial Commons) https://nonprofitfinancials.org/resources/12-urgent-action-steps-nonprofits-2025/</p> <p>The Power of Nonprofit Repositioning: An Alternative to Scenario Planning (National Council of Nonprofits) https://www.councilofnonprofits.org/articles/power-nonprofit-repositioning-alternative-scenario-planning</p>

PURPOSE, MISSION AND ACTIVITIES

Alignment

- Are these in alignment?
 - ❖ Purpose statement in the Articles of Organization
 - ❖ Bylaws
 - ❖ Filings with the IRS (Form 1023 or 1023-EZ; Form 990 or 990-EZ) and with the MA Attorney General’s Office (AGO) (Form PC)
 - ❖ Mission statement
 - ❖ Communications (website and other communications, grant proposals and reports, fundraising materials)
 - ❖ Actual programs, activities and operations

- Are the nonprofit’s purposes, programs and activities (stated and actual) consistent with Section 501(c)(3)?

A nonprofit that operates outside of the scope of its exempt status (as stated in its articles and bylaws, Form 1023 or 1023-EZ application filed with the IRS, and state and federal tax filings) risks investigation by the IRS, state Attorney General, and state taxing authorities, and possible loss of its tax-exempt status.

REQUIRED ANNUAL FILINGS

Is the nonprofit up to date with these three required annual filings?

- **MA Secretary of the Commonwealth (SOC)**
 - ❖ Annual Report
- **MA Attorney General’s Office (AGO)**
 - ❖ Form PC
- **Internal Revenue Service (IRS)**
 - ❖ Form 990, Form 990-EZ, or Form 990-N

MA Secretary of the Commonwealth: After a certain number of years, the SOC will dissolve a nonprofit corporation that has not filed Annual Reports. The nonprofit can be reinstated by filing an application with the SOC, but it’s best to stay up to date. The Annual Report is simple to complete; it’s due on or before November 1. [Note: Dissolution by the SOC is different than the dissolution procedure required by the MA AGO when a nonprofit decides not to continue its activities.]

MA Attorney General’s Office: Failure to register with the AGO and file the annual Form PC may result in penalties, and updating missing filings is more time-consuming than filing

regularly. Information about how to file, and instructional videos, are on the AGO website. Talk with an accountant if you need help.

IRS: The IRS automatically revokes tax-exempt status for failure to file in three consecutive years. The tax-exemption can be reinstated, but it takes time and can be difficult.

Resource – Including links to forms

NP Topic: Are Your Nonprofit Annual Filings Up to Date
<https://lawyersclearinghouse.org/nonprofit-resources/>

GOVERNANCE

Board of Directors

- Do the directors of the nonprofit (the members of the Board of Directors) know what their fiduciary duties are?
 - ❖ Duty of Loyalty
 - ❖ Duty of Care
- Is there a majority of independent directors on the Board?
- Are the organization's Bylaws up to date?
- Does the Board function as described in the Bylaws?
- Does the Board meet regularly to review the nonprofit's programs, operations, and finances?
- Does the Board:
 - ❖ Have an agenda for meetings (presided over by the President)
 - ❖ Take, approve, and keep minutes (Secretary/Clerk)
 - ❖ Review financial reports and create budgets (Treasurer)

The IRS, the MA Attorney General's Office, donors and grantors expect tax-exempt nonprofits to have complete and accurate financial records and reports. The Board is responsible for making sure that the organization's funds are used for the purposes for which they have been given. Accurate financial records and reports are essential.

Resources

MA Attorney General’s Guide for Board Members of Charitable Organizations (including fiduciary duties)

<https://www.mass.gov/doc/charities-guidance/download>

IRS – Governance and Related Topics – 501(c)(3) Organizations

https://www.irs.gov/pub/irs-tege/governance_practices.pdf

Create a Board Manual (Board Source)

<https://boardsource.org/what-goes-into-a-board-manual/>

Financial Management (National Council of Nonprofits)

<https://www.councilofnonprofits.org/running-nonprofit/administration-and-financial-management/financial-management>

NONPROFIT POLICIES

Does the nonprofit have these policies?

- All nonprofits filing IRS Form 990 must say whether they have these policies:
 - ❖ Conflict of Interest Policy
 - ❖ Document Retention and Destruction Policy
 - ❖ Whistleblower Policy
- Required by MA law for many nonprofits:
 - ❖ Written Information Security Program (WISP)
- Recommended:
 - ❖ Non-Discrimination and Anti-Harassment Policy

Resources

Good Governance Policies for Nonprofits (National Council of Nonprofits)

<https://www.councilofnonprofits.org/running-nonprofit/governance-leadership/good-governance-policies-nonprofits>

The Importance of Written Information Security Policies in Data Governance (Boston Bar Association)

<https://bostonbar.org/journal/the-importance-of-written-information-security-policies-in-data-governance/>

General Non-Discrimination Policy Tips (U.S. Equal Employment Opportunity Commission)

<https://www.eeoc.gov/employers/small-business/general-non-discrimination-policy-tips>

Harassment Policy Tips (U.S. Equal Employment Opportunity Commission)

<https://www.eeoc.gov/employers/small-business/harassment-policy-tips>

NP Topic – Nonprofit Policies

<https://lawyersclearinghouse.org/nonprofit-resources/>

INSURANCE/INDEMNIFICATION

Does your nonprofit have insurance appropriate for its size and activities, including general liability insurance and Directors and Officers insurance?

Resources

Nonprofit Insurance Self-Assessment Tool (D.C. Bar Pro Bono Center)

<https://www.lawhelp.org/dc/resource/nonprofit-insurance-self-assessment-tool>

Understanding Directors and Officers Insurance (Lawyers Alliance)

https://lawyersalliance.org/userFiles/uploads/legal_alerts/Understanding_Directors_and_Officers_Liability_Insurance_for_Nonprofit_Organizations.pdf

Do the Articles of Organization or Bylaws provide for indemnification of the Board of Directors?

ADVOCACY, LOBBYING AND POLITICAL CAMPAIGN INTERVENTION

Does the nonprofit advocate, lobby, or intervene in political campaigns?

- Do the nonprofit’s managers, officers, directors, staff and volunteers understand the difference between:
 - ❖ **Advocacy (Permitted)**
 - ❖ **Lobbying (Limited by IRS; Regulated by Federal and MA laws)**
 - ❖ **Political campaign intervention (Prohibited by IRS)**

- Does the nonprofit lobby or otherwise attempt to influence local, state or federal legislation?
 - ❖ Does the nonprofit know the legal limitations and requirements for lobbying?
 - ❖ Is there a system for tracking and recording lobbying activities and expenses?
 - ❖ Does the nonprofit report lobbying on Form 990 or Form 990-EZ?
 - ❖ Are there any grant restrictions on lobbying?
 - ❖ Does the nonprofit receive federal funds?
 - ❖ Is the nonprofit, or any of its staff or volunteers, required to register as a MA lobbyist, or as a federal lobbyist?

Advocacy: *Nonprofits can (and should) advocate for issues related to their missions—and for the value and impact of the work they do in their communities. Advocacy by a 501(c)(3) organization is permitted as an educational activity. However, the nonprofit’s Board of Directors should evaluate any risks of engaging in advocacy in particular situations and decide how to proceed, based on current information, the organization’s mission, its risk tolerance, and legal guidance as needed.*

Lobbying: *For purposes of the IRS, lobbying means attempting to influence legislation at the national, state, and/or local level. The definition of lobbying for purposes of MA law is different (see resources below).*

An organization that’s tax-exempt under Section 501(c)(3) may engage in limited lobbying, but lobbying may not constitute a “substantial part” of the organization’s activities. The organization may be subject to excise taxes or loss of its tax-exempt status for violating this limitation.

There isn’t much guidance on how much lobbying is a substantial amount. For this reason, many 501(c)(3) organizations choose to have their lobbying activities measured under an expenditure test with specific amounts. This is called a “Section 501(h) election.”

Organizations that file Form 990-N are not required to report their lobbying to the IRS---but they’re subject to the same legal limitations. These nonprofits should keep careful records of their lobbying activity, in case they are audited.

Recipients of federal funds are subject to restrictions on using the funds for political purposes, including lobbying. Consult an attorney on how these restrictions may apply to your organization.

- Do staff, officers, board members and volunteers know how to keep the organization nonpartisan during election season?
 - ❖ Does the organization know what kinds of activities may cross the line?

- ❖ The organization may criticize or praise the votes or official actions of legislators or government officials—unless this is an attempt to support or oppose a candidate. The facts and circumstances matter.
- ❖ Does the organization know what kinds of nonpartisan activities are permitted?
- ❖ Has the nonprofit educated its staff and volunteers about not using the nonprofit for personal political reasons? Do staff, officers and board members' personal social media accounts (such as LinkedIn) state that views are personal, not those of any organization?

Whose views?

Staff speaking out as part of their work for the nonprofit (for example, on the nonprofit's social media account or in a presentation for work):
No personal views.

Staff speaking out for themselves (for example, using their own social media account): State that views are personal, not those of any organization.

- ❖ Are there any grant restrictions on political activity?

Resources

Lobbying (IRS)

<https://www.irs.gov/charities-non-profits/lobbying>

MA Secretary of the Commonwealth

<https://www.sec.state.ma.us/divisions/lobbyist/lobbyist.htm>

Lobbying (MA) (Alliance for Justice/Bolder Advocacy)

<https://afj.org/wp-content/uploads/2023/05/Practical-Guidance-MA-Lobbying-05.25.23.1.pdf>

Advocacy and Lobbying (Alliance for Justice/Bolder Advocacy)

<https://afj.org/bolder-advocacy/>

Limitations on Lobbying: Increased Scrutiny Towards Federal Grantees and Contractors (Hogan Lovells)

<https://www.hoganlovells.com/en/publications/limitations-on-lobbying-increased-scrutiny-towards-federal-grantees-and-contractors->

Restriction of political campaign intervention by Section 501(c)(3) tax-exempt organizations (IRS)

<https://www.irs.gov/charities-non-profits/charitable-organizations/restriction-of-political-campaign-intervention-by-section-501c3-tax-exempt-organizations>

Election Checklist for 501(c)(3) Public Charities (Alliance for Justice/Bolder Advocacy)
[https://www.bolderadvocacy.org/wp-content/uploads/2018/06/Election Checklist for 501c3 Public Charities.pdf](https://www.bolderadvocacy.org/wp-content/uploads/2018/06/Election_Checklist_for_501c3_Public_Charities.pdf)

Lawyers Clearinghouse offers workshops on advocacy, lobbying and political activity. Link to receive information about workshops in 2026: <https://bit.ly/LCemails>

ACTIVITIES AND AFFILIATIONS

Does the nonprofit make grants to organizations that are not tax-exempt, or provide scholarships or financial support for individuals?

Nonprofits that are tax-exempt under Section 501(c)(3) can make grants to individuals or to organizations that do not have 501(c)(3) status under certain circumstances.

- *The grants must be only for purposes consistent with Section 501(c)(3) and the nonprofit's purposes*
- *The grants must not result in impermissible "private benefit" as defined by the IRS*
- *Eligibility requirements and the grant-making process must comply with legal requirements*
- *Consult with an attorney who specializes in tax-exempt organizations*

Resources

Providing Financial Support to Individuals (Lawyers Alliance)

[https://lawyersalliance.org/userFiles/uploads/legal_alerts/Providing Financial Support to Individuals Legal Alert.pdf](https://lawyersalliance.org/userFiles/uploads/legal_alerts/Providing_Financial_Support_to_Individuals_Legal_Alert.pdf)

Scholarships (Lawyers Alliance)

[https://lawyersalliance.org/userFiles/uploads/legal_alerts/Creating a Scholarship Program Legal Alert March 2019 Final.pdf](https://lawyersalliance.org/userFiles/uploads/legal_alerts/Creating_a_Scholarship_Program_Legal_Alert_March_2019_Final.pdf)

Does the nonprofit make international grants or operate abroad?

Nonprofits making grants or operating abroad should:

- *Consult with a U.S. attorney who specializes in tax-exempt organizations*
- *Consult with legal counsel in the foreign country about foreign laws*

- *Comply with U.S. laws, including IRS rules, the Mexico City Policy, anti-terrorism laws, the Foreign Corrupt Practices Act, sanctions, and requirements regarding foreign bank accounts*

International Grantmaking:

Among other things, nonprofits that are public charities should make pre-grant inquiries and exercise due diligence; they must require that the grant be used only for specific charitable purposes and should confirm how the funds are used; and they must retain discretion and control over the funds--not act as a conduit. Many legal advisors recommend that public charities look to private foundation rules on expenditure responsibility for guidance.

Mexico City Policy:

The “Mexico City Policy” began with the Reagan administration and has been rescinded and reinstated by federal administrations along party lines since then. [See KFF, cited below.] It originally required foreign NGOs receiving funding from U.S. government global family planning programs to certify that they would not “perform or actively promote abortion as a method of family planning” using funds from any source.

The first Trump administration expanded the policy to include foreign NGOs receiving funding from most U.S. government global health programs. The Biden administration rescinded the policy, and the second Trump administration reinstated it in 2025.

In 2026, the administration expanded the policy to include “most non-military foreign assistance” and to apply to “U.S. NGOs, international organizations, and foreign governments, as well as foreign NGOs.” It also imposed two new rules: one prohibiting the promotion of “discriminatory equity ideology;” and another prohibiting “sex-rejecting procedures” and the promotion of “gender ideology.” See KFF, cited below.

The impact on U.S. nonprofits is complex. “Unlike foreign NGOs, which face blanket prohibitions on all restricted activities regardless of funding source, U.S. NGOs have more flexibility to continue some activities [outside the U.S.] if they maintain proper separation from their government-funded work.” See Winston Strawn, cited below.

Resources

The Mexico City Policy: Understanding the Latest Expansion of U.S. Foreign Aid Restrictions (Winston Strawn, 2/24/26)

<https://www.winston.com/en/blogs-and-podcasts/investigations-enforcement-and-compliance-alerts/the-mexico-city-policy-understanding-the-latest-expansion-of-us-foreign-aid-restrictions>

The Mexico City Policy: An Explainer (KFF, 2/17/26)

<https://www.kff.org/global-health-policy/the-mexico-city-policy-an-explainer/>

Does the nonprofit receive funding from a foreign government, work closely with a foreign government, or receive funding from a foreign company, person, or other funder specifically for work in the U.S.?

The federal Foreign Agent Registration Act (FARA) requires organizations to register with the Justice Department's Financial Crimes Enforcement Network ("FinCEN") if they work on behalf of foreign governments, entities or individuals to lobby government, try to influence public policy or seek government funding. The Justice Department can seek to impose criminal and civil penalties on organizations that should have filed but failed to do it.

Nonprofits that work closely with or accept funding from foreign governments, including consulates, or other foreign actors, should consult an attorney about whether they may be required to register under FARA.

Resource

Government Scrutiny of Nonprofits Intensifies (Akin, 2-13-26)

<https://www.akingump.com/en/insights/alerts/government-scrutiny-of-nonprofits-intensifies>

The Foreign Agents Registration Act (FARA): A Guide for the Perplexed (Covington, 3-11-26)

<https://www.cov.com/en/news-and-insights/insights/2018/01/the-foreign-agents-registration-act-fara>

Does the nonprofit offer corporate sponsorships?

Resource

Corporate Sponsorship (National Council of Nonprofits)

<https://www.councilofnonprofits.org/running-nonprofit/fundraising-and-resource-development/corporate-sponsorship>

Does the nonprofit hold raffles?

Resource

Raffles (MA Attorney General's Office)

<https://www.mass.gov/guides/guidance-on-raffles>

Does the nonprofit have commercial co-venturers (sales to benefit the nonprofit)?

Resource

Commercial Co-ventures (MA Attorney General's Office)

<https://www.mass.gov/info-details/professional-fundraiser-guide>

Does the nonprofit have a for-profit affiliate, or does the nonprofit’s founder have a for-profit business that offers products or services similar to those offered by the nonprofit?

Resource

NP Topic: Nonprofits Founded by Business Owners
<https://lawyersclearinghouse.org/nonprofit-resources/>

DIVERSITY, EQUITY AND INCLUSION

Basic questions and guidance

- Are the nonprofit’s policies, programs and communications and practices in compliance with state and federal anti-discrimination laws?
- Does the nonprofit have a Non-Discrimination and Anti-Harassment Policy?
- May the nonprofit be impacted by the expansion of the “Mexico City Policy” referred to above?
- Has the nonprofit’s Board of Directors reviewed the nonprofit’s mission, programs, operations and funding, evaluated potential risks arising from federal actions focusing on DEI, and decided how to proceed, based on current information, the organization’s mission, its risk tolerance, and legal guidance as needed?

Resources

Multi-State Guidance Concerning Diversity, Equity, Inclusion, and Accessibility Employment Initiatives (MA Attorney General)
<https://www.mass.gov/doc/multi-state-guidance-concerning-diversity-equity-inclusion-and-accessibility-employment-initiatives/download>

The Advancing DEI Initiative (Meltzer Center for Diversity, Inclusion and Belonging at NYU School of Law)
<https://advancingdei.meltzercenter.org/>

[Advancing Diversity, Equity, Inclusion, and Accessibility in a Time of Uncertainty: What Employers Need to Know](#) (Legal Defense Fund, Asian Americans Advancing Justice, Democracy Forward, Latino Justice, Lawyers’ Committee for Civil Rights Under Law, National Women’s Law Center)

Federal Funding and DEI

Guidance for Recipients of Federal Funding Regarding Unlawful Discrimination (U.S. Attorney General) <https://www.justice.gov/ag/media/1409486/dl>

Summary of U.S. Department of Justice Memo re DEI Compliance (Cooley) <https://www.cooley.com/news/insight/2025/2025-08-05-us-doj-memo-clarifies-dei-compliance-for-federal-funding-recipients>

[The Department of Justice’s “Guidance for Recipients of Federal Funding on Unlawful Discrimination”: What You Need to Know](#) (Legal Defense Fund, Asian Americans Advancing Justice, Democracy Forward, Latino Justice, Lawyers’ Committee for Civil Rights Under Law, National Women’s Law Center)

Tax-Exempt Status and DEI

Myth v. Reality: Executive Branch Lacks Authority to Target Nonprofit Organizations (National Council of Nonprofits) <https://www.councilofnonprofits.org/myth-v-reality-executive-branch-lacks-authority-target-nonprofit-organizations>

FEDERAL FUNDING

For nonprofits that receive federal funding, directly or indirectly (for example, through a state or local government agency, or from another 501(c)(3) organization)

- Direct funding: Does the nonprofit have a complete copy of its federal contract or grant agreement(s), including any amendments?
- Direct funding: Has the nonprofit reviewed its federal grants, including:
 - ❖ Restrictions on the use of funds, including any anti-discrimination provisions
 - ❖ The nonprofit’s obligations under the grant or contract, including any obligation to share information with the federal government
 - ❖ Termination provisions in the grant or contract, to understand what will happen if funding is terminated
- Direct and indirect funding: Has the nonprofit reviewed its sources of funding (and alternatives), identified any programs or activities that could jeopardize direct or indirect federal funding, and made a considered decision whether to continue its programs and activities as they are, or make changes?
- Is the nonprofit continuing to monitor developments? On May 29, 2026, the Trump administration proposed changes to the rules governing federal grants that would

significantly restrict the activities of nonprofits, local governments, universities and others that receive federal funding. The proposed rules will be challenged as federal funding recipients continue to defend their work and their missions.

Resource

What to do if your federal grant or contract is terminated (National Council of Nonprofits)
<https://www.councilofnonprofits.org/media/1607>

I-9 COMPLIANCE AND IMMIGRATION ENFORCEMENT

Legal compliance and know-your-rights

- Does the nonprofit have a completed I-9 form for every employee, using the required edition of the form? For information on edition dates and expiration dates, scroll down on this government webpage: <https://www.uscis.gov/i-9>
- Does the nonprofit have procedures to follow if immigration officials come to the organization's location to:
 - Try to detain an employee, volunteer or client
 - Request information about clients
 - Request access to the nonprofit's facility

Resources

Immigrant and Refugee Resources (WATCH CDC)
<https://watchcdc.org/immigration-and-refugee-resources/>

Resources (National Immigration Law Center)
<https://www.nilc.org/resources/>

Immigration Resources (English, Spanish, Haitian Creole, Portuguese) (Mass Legal Help)
<https://www.masslegalhelp.org/immigration>

Immigration Help Referral List (English, Spanish, Portuguese) (Mass Legal Help)
<https://www.masslegalhelp.org/immigration/know-your-rights/immigration-help-referral-list>

Know Your Rights Factsheet (MIRA Coalition – Massachusetts Immigrant & Refugee Advocacy Coalition) <https://www.miracoalition.org/news/know-your-rights/>

Know Your Rights Trainings (MIRA)
<https://miracoalition.org/know-your-rights-trainings/>

LUCE (Immigrant Justice Network of Massachusetts)

<https://www.lucemass.org/>

Protections for Immigrant Communities (MA Attorney General)

<https://www.mass.gov/protections-for-immigrant-communities>

Resources for Immigrants in Massachusetts (MA Attorney General)

<https://www.mass.gov/info-details/resources-for-immigrants-in-massachusetts>

PAIR – Pro bono immigration legal services to asylum-seekers and immigrants unjustly detained in MA

<https://www.pairproject.org/gethelp>

A Guide for Employers: What to Do if Immigration Comes to Your Workplace (National Immigration Law Center)

<https://www.nilc.org/resources/a-guide-for-employers-what-to-do-if-immigration-comes-to-your-workplace/>

Know Your Rights: If ICE Comes to Your Workplace (For Employees) (American Immigration Lawyers Association)

<https://www.aila.org/library/know-your-rights-if-ice-comes-to-your-workplace-for-employees-1>

Know Your Rights: What to Do If You Are Arrested or Detained by Immigration (National Immigration Law Center)

<https://www.nilc.org/resources/know-your-rights-what-to-do-if-arrested-detained-immigration/>

[Know Your Rights – Immigration Resources \(Public Counsel\)](#) (English and Spanish)

- Know Your Rights When Interacting with ICE
- Know Your Rights: Wellness Checks (unaccompanied minors)
- Know Your Rights: Registration Requirement
- Important Phrases When Interacting with ICE
- Sample Warrants
- Know Your Rights: ICE Enforcement (guidance for witnesses)

Boston Bar Association

<https://bostonbar.org/news/further-information-on-immigration-enforcement/>

PUBLIC SERVICE LOAN FORGIVENESS

Are your nonprofit's employees enrolled in the Public Service Loan Forgiveness Program (PSLF)?

- Stay up to date on challenges to the federal administration's changes to the PSLF

MA Attorney General Andrea Campbell co-leads a coalition of state attorneys general that has sued to block the new restrictions issued by the U.S. Department of Education.

The City of Boston is part of a coalition of cities, labor unions and nonprofit organizations that filed a lawsuit challenging the federal administration's changes to PSLF eligibility standards. The changes will disqualify employers that engage in activities with a "substantial illegal purpose," as defined by the administration. The National Council of Nonprofits explains that excluded nonprofits may include those "working with undocumented immigrants, supporting transgender children, or advancing racial and social equity."

Resources:

Public Service Loan Forgiveness

<https://www.councilofnonprofits.org/trends-and-policy-issues/public-service-loan-forgiveness>

Department of Education Finalizes Rule for Unlawful Overhaul of Public Service Loan Forgiveness

<https://www.councilofnonprofits.org/articles/department-education-finalizes-rule-unlawful-overhaul-public-service-loan-forgiveness>

Commonwealth of Massachusetts, et al. v. U.S. Department of Education, et al., filed in the U.S. District Court for the District of Massachusetts and brought by a coalition of state attorneys general, co-led by MA Attorney General Andrea Campbell

<https://www.mass.gov/news/ag-campbell-sues-us-department-of-education-to-block-new-restrictions-on-public-service-loan-forgiveness>

Nonprofits, Cities, and Workers Unite to Stop Assault on Public Service Loan Forgiveness

<https://www.councilofnonprofits.org/pressreleases/nonprofits-cities-and-workers-unite-stop-assault-public-service-loan-forgiveness>

PROTESTS AND INVESTIGATIONS

Protests and First Amendment Rights

- If a nonprofit supports or participates in illegal activities, it could lead to criminal charges and loss of the nonprofit's tax-exempt status. However, actions taken in support of a nonprofit's mission and protected by the First Amendment are not illegal.

Resources:

Nonprofits and ICE: Illegality, Compliance, and Exemption

<https://www.adlercolvin.com/blog/2025/06/11/nonprofits-and-ice-illegality-compliance-and-exemption/>

Actions Upon Potential Arrest of a Senior Leader at a Community Foundation (Council on Foundations and Holland & Knight)

<https://cof.org/content/actions-upon-potential-arrest-senior-leader-community-foundation>

Understanding Directors and Officers Insurance (Lawyers Alliance)

https://lawyersalliance.org/userFiles/uploads/legal_alerts/Understanding_Directors_and_Officers_Liability_Insurance_for_Nonprofit_Organizations.pdf

National Lawyers Guild (MA Chapter) – Mass Defense Committee (MDC)

<https://nlgmass.org/mass-defense-committee/>

Network of lawyers, legal workers, and law students providing legal support to political activists, protesters, and their movements for economic, social, and racial justice—before, during and after protests.

Government Investigations

Resource: Nonprofit Toolkit: Resources for organizations facing government investigations (Protect Democracy) <https://protectdemocracy.org/work/nonprofit-toolkit-responding-to-government-investigations/>