

LAW OF NONPROFIT ORGANIZATIONS

Brooklyn Law School

Spring 2013

Professor Dana Brakman Reiser

Syllabus

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PART I: INTRODUCTION TO THE NONPROFIT SECTOR, NONPROFIT THEORY, AND RELEVANT LEGAL REGIMES

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FISHMAN & SCHWARZ, pp. 1-19, 28-30 (skim), 30-37.
Revised Model Nonprofit Corporation Act § 13.01.

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Prepare Introductory Problem on p. 45 and Problem 1 on pp. 62-63 (except for research on NY nonprofit law).

Assignment 3 – Introduction to Income Tax Exemption and Exemption Theory January 16, 2013

FISHMAN & SCHWARZ, pp. 41-44, 294-313, 315-17.
Internal Revenue Code [hereinafter IRC] § 501(c)(3).

Assignment 4 – Other Tax Benefits: Property Tax Exemption and Deductible Contributions January 23, 2013

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IRC § 170(c).

PART II: REGULATION OF NONPROFIT ORGANIZATIONS AND THEIR ACTIVITIES

Assignment 5 – The Public Policy Limitation; Charitable Purpose Requirements

January 28, 2013

FISHMAN & SCHWARZ, pp. 63-67, 369-89, 396 (Note 9), 72-79, 319-29.
Treas. Reg. §1.501(c)(3)–1(d)(2).

Assignment 6 – Educational, Religious and Other Charitable Purposes

January 30, 2013

FISHMAN & SCHWARZ, pp. 398-431.
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Assignment 7 – Limits on Commercial Activity

February 6, 2013

FISHMAN & SCHWARZ, pp. 67-72, 567-77, 584-91, 667-84, 591-96 (skim).
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Prepare Problem on p. 72.

Assignment 8 – Unrelated Business Income Taxation (UBIT)

February 11, 2013

FISHMAN & SCHWARZ, pp. 596-605, 613-31, 635-39.
Review Problem on p. 72 considering the entity's eligibility for tax exemption under IRC § 501(c)(3), and prepare Problem 1(f) on p. 641.

Assignment 9 – Hybrid Forms and Social Enterprise

February 13, 2013

Review FISHMAN & SCHWARZ, pp. 28-30.
Supplemental Materials on Hybrid Forms and Social Enterprise

Assignment 10 – Dissolution (I)

February 25, 2013

FISHMAN & SCHWARZ, pp. 79-82 (read only through Note 1), 90-96 (stop at Barnes), 85-90, 105-13.

Assignment 11 – Dissolution (II)

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[*Note:* Please be sure to comprehensively prepare the Problem, to which significant class time will be devoted.]

PART III: REGULATION OF NONPROFIT ACTORS

Assignment 12 – Introduction to Fiduciary Duty; Duty of Care

March 6, 2013

FISHMAN & SCHWARZ, pp. 123-58, 158-63 (skim only).

Assignment 13 – Duty of Loyalty

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Prepare the United Way Problem.

Assignment 14 – Advanced Issues in Fiduciary Duty

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Assignment 15 – Enforcement of Fiduciary Duty

March 20, 2013

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Assignment 16 – Tax Regulation of Nonprofit Actors: Private Benefit, Inurement, § 4958

April 1, 2013

FISHMAN & SCHWARZ, pp. 445-54, 458-60, 249-56, 460-74.

IRC § 4958

Prepare Problems 1(a), (c) & (e) on pp. 471-74.

PART IV: ADVANCED ISSUES IN NONPROFIT REGULATION

Assignment 17 – Regulation of Charitable Solicitation

April 3, 2013

FISHMAN & SCHWARZ, pp. 243-49, 256-78, 284-89.

Assignment 18 – Political Restrictions: “Substantial” Lobbying, Campaign Activity
April 10, 2013

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Assignment 19 – Political Restrictions: Lobbying under § 501(h); Affiliated Structures
April 15, 2013

FISHMAN & SCHWARZ, pp. 497-508, 532-37.
IRC §§ 501(h), 4911; Treas. Reg. §§ 56.4911.
Prepare Problems 1(a), (b) and (e) on pp. 506-09. [N.B. The reading assignment is relatively light, but the problem is complicated. Please spend extra time on it; the Treas. Regs. will help.]

Assignment 20 – Private Foundations: Introduction and Classifications
April 17, 2013

FISHMAN & SCHWARZ, pp. 703-04, 711 (Note), 721-25, 739-50.
IRC §§ 509(a)(1)-(3); Treas. Reg. §§ 1.170A-9T; 1.509(a)-3T.
Prepare Problem on p. 750. [N.B. This Problem is complex and may carry over to our next class. Still, please thoroughly work through it on your own. Again, the Treas. Reg. will help.]

Assignment 21 – Private Foundations: Excise Taxes and Alternatives
April 24, 2013

FISHMAN & SCHWARZ, pp. 728-36, 715(start at “Community Foundations”)-21.



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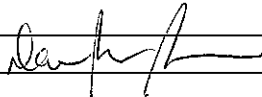
July 14, 2014

Dear Philanthropy Professor:

The National Center on Philanthropy and the Law at New York University School of Law ("NCPL") is requesting the submission of syllabi from classes you may have taught in the area of nonprofit law and related topics for posting on the NCPL website. This will enable those teaching or interested in teaching in the nonprofit area to view the syllabi and gather ideas, with the goal of increasing the number of courses taught in nonprofit law.

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By signing below, you agree to grant the NCPL non-exclusive permission to reproduce, distribute, and display each syllabus listed below (each, a "Syllabus") for the sole purpose of posting such Syllabus on the NCPL website in downloadable PDF format:

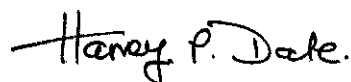
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Law of Nonprofit Organizations	Spring 2013	Brooklyn Law School
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