

LAW OF NONPROFIT ORGANIZATIONS

Brooklyn Law School

Spring 2013

Professor Dana Brakman Reiser

Syllabus

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January 9, 2013

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Revised Model Nonprofit Corporation Act § 13.01.

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January 14, 2013

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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

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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

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Supplemental Materials on Hybrid Forms and Social Enterprise

Assignment 10 – Dissolution (I)

February 25, 2013

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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

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Assignment 13 – Duty of Loyalty

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Prepare the United Way Problem.

Assignment 14 – Advanced Issues in Fiduciary Duty

March 13, 2013

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Assignment 15 – Enforcement of Fiduciary Duty

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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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Treas. Reg. § 1.501(c)(3)-1(c)(3); IRC § 4955.

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.



NEW YORK UNIVERSITY

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Professor Jill S. Manny

Executive Director

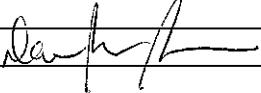
July 14, 2014

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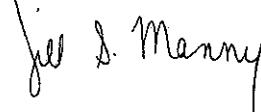
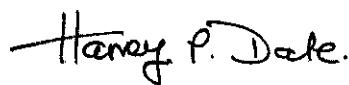
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Law of Nonprofit Organizations	Spring 2013	Brooklyn Law School
Signature: 	Printed Name: Dana Brakman Reiser	

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Sincerely,



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