

**Nonprofit Organizations**  
**Susan N. Gary**  
**Fall 2011**

Required Materials

Fishman & Schwartz, NONPROFIT ORGANIZATIONS (4th ed. Foundation Press 2010)  
Oregon Nonprofit Corporation Act (sections posted on TWEN)  
Internal Revenue Code & Regulations (sections posted on TWEN)

Useful Materials

Cumfer & Sohl, THE OREGON NONPROFIT CORPORATION HANDBOOK (Technical Assistance for Community Services) (on reserve in library)

[www.nyu.edu/ncpl](http://www.nyu.edu/ncpl) (National Center on Philanthropy and the Law)

irs.gov (forms and instructions)

GuideStar.org (990 forms for many nonprofits, lots of info about nonprofits)

Charitygovernance.blogs.com (blog run by Jack Siegel)

Nonprofit Law Prof Blog (lawprofessors.typepad.com/nonprofit/)

Office Hours

I have scheduled office hours on Tuesday 9:30-12:00, but I encourage you to stop by my office any time, send questions by email, or make an appointment by email. My email is [sgary@law.uoregon.edu](mailto:sgary@law.uoregon.edu). Scheduling an appointment is always fine (and probably wise).

Course Requirements:

The work for this class satisfies the Skills Requirement.

**(40%) – Creating a Nonprofit Organization – Group Project**

You will draft Articles of Incorporation and Bylaws, the Form 1023 (Application for Recognition of Exempt Status), state registration, consent in lieu of initial meeting, and a letter to the client explaining these documents for an organization we will be assisting. You will also prepare a conflict of interest policy for the nonprofit. This project will best be accomplished by working as a group of two to three people. We will discuss details of the project throughout the course.

The best resource for this project is the Cumfer & Sohl, Oregon Nonprofit Corporation Handbook. This is an excellent resource for anyone who plans to practice in Oregon. Several copies are available in the library.

Pieces of the project will be due at different times during the semester. I will mark corrections and suggestions on each piece, and then the group will make revisions and submit the entire project at the end of the semester. The project will be submitted under a group number, assigned by the Administration office.

**(15%) – Research Memo**

You will prepare a research memo (10 pages) on a topic chosen from a list of several topics that I will provide.

**(15%) – Volunteer Liability Memo**

**(20%) – Participation**

Discussion of problems in the book and of problems provided in class will be an important part of the course.

**(10%) – Nonprofits in the News**

Each student will prepare a short (1-2 pages) description of a legal issue affecting nonprofit law or a nonprofit currently and give a short (5 min. or less) presentation to the class about the issue. The issue can be a conflict within a nonprofit, a challenge by an attorney general, proposed legislation, or anything else going on that relates to the legal rules that apply to nonprofits. Good sources are the Chronicle on Philanthropy, Jack Siegel's blog, and the Nonprofit Law Prof blog, and the local paper or the paper from your hometown may present something interesting.

**Due dates – all projects due in the Administration Office by 4:30 on the due date**

<u>Nonprofits in the News:</u>	sign up
<u>Group Project</u>	
Articles, bylaws, consent, state registration and conflict of interest policy:	Sept. 21
Letter to client:	Sept. 28
Form 1023:	Oct. 19
<u>Research memo</u>	Nov. 14
<u>Liability memo</u>	Nov. 22
<u>Reading Assignments:</u>	
Aug. 22	Overview of the Nonprofit Sector, 1 – 45

- Aug. 24      Organization of a Nonprofit, Public Policy, 48 – 67  
 ORS 65.001, 65.004, 65.044- 65.064
- Aug. 29      Commercial Purposes, Dissolution, 67 – 90  
 ORS 65.074, 65.077  
 Meet with Client
- Aug. 31      Charitable Purposes, Dissolution
- Sept. 7      Basic Requirements for Charitable Tax Exemption, 294-302, 315-323  
 TWEN: Tax Research; IRC § 501(c)(3); Treas. Reg. §§ 1.501(a)-1; 1-501(c)(3)-1.
- Sept 12      Hospitals and Health Care, Community Development, 323-344, 351-357
- Sept. 14      Public Interest Law Firms, Protection of the Environment, 344-351, 357-362
- Sept 19      Public Policy Limitation, 369 – 398
- Sept. 21      Educational Organizations, State and Local Tax Exemptions, 398 -- 415, 440 – 445
- Sept. 26      Private Inurement and Intermediate Sanctions, 445 – 474
- Sept. 28      Limitations on Lobbying, 474 – 508
- Oct. 3      Limitations on Political Campaign Activities, 501(c)(4) Organizations, 508 – 537
- Oct. 5      Commercial Activities, 567 – 591
- Oct. 10      Unrelated Business Income Tax, 591 – 633
- Oct. 12      Unrelated Business Income Tax, 633 – 641
- Oct. 17      **no class**
- Oct. 19      Private Foundations, 703-04, (skim 704-21), 721-38
- Oct. 24      Cy Pres, Deviation, Distribution of Assets, 90 – 113  
 ORS 65.621-65.674 (skim)
- Oct. 26      **Speaker: David Atkin (local nonprofit lawyer)**
- Oct. 31      Board Powers, Fiduciary Duties - Duty of Care, 123-158  
 ORS 65.301, 65.357
- Nov. 2      Directors' Liability, Fiduciary Duties - Duty of Loyalty, 158 – 189  
 ORS 65.357, 65.361

- Nov. 7 Business Opportunity Doctrine, Duty of Obedience, 189 – 203
- Nov. 9 Fiduciary Duties – Investment Responsibility, UPMIFA, 203 – 221  
UPMIFA (TWEN)
- Nov. 14 Enforcement of Fiduciary Obligations, 221 – 240  
ORS 65.040
- Nov. 14 Judith Woodruff via Skype (12:30)
- Nov. 16 **Speaker: Lee Kersten (local tax lawyer who does nonprofit work)**
- Nov. 21 Regulation of Charitable Solicitation, 243 – 278, 284 – 292
- Nov. 28 **Speaker: Susan Miller (Asst. Attorney General, Charities Section)**
- Nov. 30 Form 990