May 17 and 19—Introduction

The Casebook reading assignments are from the casebook entitled "Nonprofit Organizations, Cases and Materials, Sixth Edition" by James Fishman, Stephen Schwarz, and Lloyd Hitoshi Mayer. The Casebook will not be released until late summer, but a draft of the relevant pages has been posted for your use. You do not need to purchase a casebook for this class.

The first class will be taught only on Zoom. Subsequent classes will be taught in-person.

1. In the Casebook, read:

   pp. 307 – 317, 707 – 745, 760 – 766. Prepare a written outline of your answers to Problems 1. (a), (b), and (f) on pp. 745 – 746 for your own reference during class discussion.

2. Read online:

   Code §§ 501(a), (b), (c)(1-25); 170(a), (b), (c), (f)(18); 509(a); 4942(j)(3); 4943(e)(1)-(3); 4958(c), (f); 4966; 4967.
   Regs. § 1.501(a)-1; 1.501(c)(3)-1.

3. Read these articles posted on NYUClasses:

   Danny Hakim, New York Attorney General Sues Trump Foundation After 2-Year Investigation, N.Y. TIMES, June 14, 2018,


   Gene Steuerle, The Zuckerberg Charitable Pledge and Giving from One’s Wealth, THE GOVERNMENT WE DESERVE, Jan. 11, 2016,

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Public Support Tests:

1. In the Casebook, read:

   pp. 747 - 758. Prepare a written outline of your answer the Problem on pp. 758 – 759 for your own reference during class discussion.

2. Read (or reread) online:

   Code §§ 170(a), (b); 508(a), (b), (c); 507(d)(2); 509.
   Regs. §§ 53.4946-1(a); 1.507-6(b)(1); 1.170A-9(a) – (f); 1.509(a)-3(a) – (e), - (4).

Private Foundation Excise Taxes: Tax on Net Investment Income

1. In the Casebook, read:

   pp. 775 – 777.

2. Read online:

   Code § 4940.

Private Foundation Excise Taxes: Self-Dealing

1. In the Casebook, read:

   pp. 778 – 792, 822 – 824. Prepare a written outline of your answers to Problems 1(a) – (g) and 2 on pp. 793 – 794 for your own reference during class discussion.

2. Read online:

   Code §§ 4941(a), (b), (c), (d)(1), (2)(A)–(G), (e); 4946; 507.
   Regs. §§ 53.4941(a)-1(a), (b), (c); 53.4941(d)-1(a), (b)(1), (2), 4)- (8); 53.4941(d)-2(a), (b)(1), (b)(2), (c), (d), (e), (f), (g); 53.4941(d)-3.
Private Foundation Excise Taxes: Taxable Expenditures

1. In the Casebook, read:

   pp. 812 – 821. Prepare a written outline of your answers to Problems (b) – (e), (g), and (i) on pp. 821 – 822 for your own reference during class discussion.

2. Read online:

   Code §§ 4945
   Regs. §§ 53.4945-1(a), (d), -3 (skim), -4, -5, -6.

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Private Foundation Excise Taxes: Excess Business Holdings

1. In the Casebook, read:

   pp. 803 – 808. Prepare a written outline of your answers to the Problem on pp. 808 – 809 for your own reference during class discussion.

2. Read online:

   Code §§ 4943(a), (b), (c)(1) – (3), (5) – (7), (d); skim 4943(c)(4).
   Regs. §§ 53.4943-1, -3(a), (b), -6(a).

Private Foundation Excise Taxes: Jeopardy Investments

1. In the Casebook, read:

   pp. 800 – 811. Prepare a written outline of your answers to the Problem on pp. 811 – 812 for your own reference during class discussion.

2. Read online:

   Code §§ 4944.
   Regs. §§ 53.4944-1, -3(a), (b).

Private Foundation Excise Taxes: Charitable Distribution Requirements

1. In the Casebook, read:

   pp. 794 – 802.
2. Read online:

Code §§ 4942(a), (b), (c), (d), (e), (g)(1) – (3), (h), (j)(1), (2), (4).

Termination of Private Foundation Status

1. In the Casebook, read:

pp. 822 – 824.

2. Read online:

Code § 507.