

THE LAW OF
NONPROFIT ORGANIZATIONS
Professor Jill Manny
Fall 2022

October 31 –

Limitations on Political Campaign Activities

1. In the Casebook, read:

pp. 502 – 542, 543 – 546. Prepare a written outline of your answers to all portions of the Problem on pp. 542 – 543 for your own reference during class discussion.

2. In the Statutory Supplement (or online), read:

Code: §§ 501(c)(3), (4); 527; 4955.

Introduction to Private Foundations and their Alternatives

1. In the Casebook, read:

pp. 707 – 708, 711 (Foundations in Society) – 736 (through middle of the page), 742 – 745, 760 – 766. Prepare a written outline of your answers to problems 1(a), (b), and (f) on pp. 745 – 746. (*We won't get to these problems until Wednesday, but you should do the reading for Monday's class.*)

2. In the Statutory Supplement (or online), read:

Code: §§ 507(d)(2); 509(a) – (e); 170(b)(1)(A)(i) - (vi); 4942(j).

November 2—Avoiding Private Foundation Status

1. In the Casebook, read:

pp. 747 – 758. Prepare a written outline of your answers to the Problem on pp. 758 – 759 **using all relevant tests** (§§ 170(b)(1)(A)(vi) and 509(a)(2)) for your own reference during class discussion.

2. In the Statutory Supplement (or online), read or re-read:

Code: §§ 509(a) – (e); 170(b)(1)(A)(i) - (vi); 4946.

November 7 and 9— Private Foundation Excise Taxes

1. In the Casebook, read:

pp. 775 – 777, 778 – 792, 794 – 797, 803 – 808, 809 – 811, 812 – 821, ignoring all problem sets that are not specifically assigned. Prepare a written outline of your answers to the problems 1(a)-(f) and 2 on pp. 792 – 794, and problems (b) – (e), (g), and (i) on pp. 821 – 822 for your own reference during class discussion.
2. In the Statutory Supplement (or online), read or re-read:

Code: §§ 4940; 4941; 4945; 4946.

November 14 and 16— Unrelated Business Income Tax

1. In the Casebook, read:

pp. 598 – 635. Prepare a written outline of your answers to the problems on pp. 635 – 637 (excluding problem 1(d)).
2. In the Statutory Supplement, read:

Code: §§ 511(a), (b); 513(a), (c), (f), (h), (i).
Regulations: § 1.513-4.
3. On Brightspace read:

Ruth La Ferla, *The Artist's Fall Collection*, N.Y. TIMES, Nov. 8, 2007.
4. On the Web, visit www.metmuseum.org/store (or go to a Metropolitan Museum of Art shop or the shop of another cultural institution). Think about sales of which items might generate unrelated business income.

November 21—Exclusions from UBTI

1. In the Casebook, read:

pp. 637 – 643; pp. 652 – 658. Prepare a written outline of your answers to the problems on p. 643 – 644 for your own reference during class discussion.
2. In the Statutory Supplement (or online), read:

Code: § 512(a), (b)(1)-(5), (7) - (9), (13), (15)

November 23 and November 28—Corporate Governance

1. On Brightspace, read:

Michael Klausner & Jonathan Small, *Failing to Govern? The Reality of Nonprofit Boards*, STAN. SOC. INNOVATION REV., Spring 2005, at 42.

IRS, Good Governance Practices.

2. In the Casebook, read:

pp. 123 – 129, 135 – 160, 167 – 170, 175 (Notes) – 188, 194 – 199 (through “Duty of Obedience” paragraph). Prepare a written outline of your answers to the Problem 1(a), (b), and (c) on pp. 160 – 161, the Problem on p. 187, and Problems (a)-(c), (g), and (h) on pp. 197 – 198 for your own reference during class discussion.

3. In the Statutory Supplement or online, review:

Form 990. Focus on Part VI, Governance, Management, and Disclosure.

November 30—TBA