

**NONPROFIT ORGANIZATIONS
SYLLABUS**

Professor Garry W. Jenkins
Fall 2013

<i>Course Overview</i>	This is a three-credit course for upper-level students. It will meet Mondays and Tuesdays from 8:45 to 10:00 a.m. in Room 347.
<i>Course Materials</i>	Casebook: James J. Fishman & Stephen Schwarz, NONPROFIT ORGANIZATIONS: CASES AND MATERIALS (4th ed., 2010). Statutory Supplement: Fishman & Schwarz, NONPROFIT ORGANIZATIONS: STATUTES, REGULATIONS AND FORMS (4th ed., 2010).
<i>Attendance and Class Participation</i>	I expect students to prepare for class, attend, and actively participate. Classroom instruction will often rely on student discussion. I will understand if, on a <i>limited</i> number of occasions, a student asks prior to class to be excused from oral participation because of lack of preparation. Otherwise, I will assume that you are present, prepared, and eager to participate.
<i>Grading and Exams</i>	Grades will primarily be based on a final examination. I may adjust grades (both upwards and downward) based on class participation/attendance. The exam will consist of essay questions (and may also include objective questions as well). The exam may cover any of the assigned reading, classroom discussion, or additional material distributed in class.
<i>Office Hours</i>	I am in Suite 220. My office hours will be Tuesdays from 10:00-11:00. If those hours do not work for you, call or e-mail my assistant Ms. Kaiti Curtin to set up an alternative time. My office phone number is 247-8338, and my e-mail address is jenkins.434@osu.edu.

Part I: Introduction to the Nonprofit Sector and Nonprofit Theory

Assignment 1	Scope and Nature of the Nonprofit Sector; Introduction to Nonprofit Theory	2-38 Supplement: • MNCA §6.40 • Cal. Corp Code §5410
Assignment 2	Nonprofit Theory (continued)	39-63
Assignment 3	Exemption Theory	294-313
Assignment 4	Introduction to Organizational Issues; Other Nonprofit Tax Benefits	315-319, 313-314, 440-445 Supplement: • IRC §501(c)(3)
Assignment 5	Tax Treatment of Charitable Contributions	807-829, 837-845, 858-861 Supplement: • IRC §170(c)

PART II: THE REGULATION OF NONPROFIT PURPOSE AND ACTIVITIES

Assignment 6	Public Policy Limitation; Charitable Purposes	63-67, 369-389, 72-79, 319-337 Supplement: • Treas. Reg. §1.501(c)(3)-1(d)(2)
Assignment 7	Educational and Religious Purposes	398-431 Supplement: • Treas. Reg. §1.501(c)(3)-1(d)(3)
Assignment 8	Commercial Activity and its Limits	67-72, 567-577, 667-684 Supplement: • Treas. Reg. §1.501(c)(3)-1(e)

Assignment 9	Dissolution I	79-82, 85-113
Assignment 10	Dissolution II	113-122 Supplement: • MNCA Chps. 11-13

PART III: GOVERNANCE & OPERATIONS

Assignment 11	Introduction to Fiduciary Duty	123-134 Supplement: • MNCA §§8.01-8.25 • Cal. Corp Code §5210
Assignment 12	Duty of Care	134-163 Supplement: • MNCA §§8.30, 8.41, 8.42 • N.Y. NPCL §§717, 719
Assignment 13	Duty of Loyalty	163-198 Supplement: • MNCA §8.31 • Cal. Corp Code §5233 • N.Y. NPCL §715
Assignment 14	Advanced Issues: Duty of Obedience and Investment Responsibility	199-221
Assignment 15	Enforcement of Fiduciary Duty	221-240
Assignment 16	Private Inurement, Private Benefit, and Executive Compensation	445-460, 249-256, 460-474 Supplement: • IRC §4958

PART IV: ADVANCED ISSUES IN NONPROFIT REGULATION

Assignment 17	Charitable Solicitation	243-278, 284-289
Assignment 18	Political Campaign Activities	474-476, 508-520, 526-532 Supplement: • Treas. Reg. §1.501(c)(3)-1(c)(3)
Assignment 19	Lobbying Activities	476-506, 532-537 Supplement: • IRC §501(h) • Treas. Reg. §1.501(h)-1 to 1.501(h)-3
Assignment 20	Unrelated Business Income Tax: General Provisions	603-633 Supplement: • IRC §§511, 513
Assignment 21	Unrelated Business Income Tax: Exclusions & Proposals for Reform	635-641, 696-702 Supplement: • IRC §512
Assignment 22	Private Foundations: Classifications	703-711, 721-727, 739-750
Assignment 23	Private Foundations: Excise Taxes and Alternatives	728-730, 765-773, 781-804, 715-721, 730-737 Supplement: • IRC §§4940-4946

Sources

Model Nonprofit Corporation Act 3rd (MNCA)

Internal Revenue Code (IRC)

Treasury Regulations (Treas. Reg.)