

Nonprofit Organizations and Private Foundations
UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW
SEMESTER SYLLABUS –JRM 5662 – 2 CREDITS

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Office Hours: Mondays, 4:30- 5:30 or by appointment. See Zoom link on Canvas

MEETING TIME: Weekly live sessions will be held on Thursdays from 7-8 pm. For the first three weeks of class, and the week of Thanksgiving, lectures are prerecorded and are available through links on Canvas. During those weeks, we will use our live sessions for Q and A. For the remainder of the semester, lectures will be delivered live during Thursday class time. If you cannot attend the live sessions, I will be recording and posting them on Canvas. You must complete all the materials no later than the last day of the term. Links to live sessions are available on Canvas.

COURSE DESCRIPTION AND OBJECTIVES:

In this course, we will explore the nonprofit and private foundation sector. There are close to 2 million tax-exempt organizations in the US, including some of the largest charities, hospitals, and universities, as well as small private foundations and community organizations. We will look at the sector by examining the life cycle of a nonprofit, from its organization through its ending, and look at both state nonprofit corporation law and federal tax law.

STUDENT LEARNING OUTCOMES:

At the end of this course, students should be able to:

- Understand the state and federal law surrounding the creation, operation, and dissolution of nonprofit organizations
- Apply state and federal law to issues faced by nonprofit organizations
- Analyze and evaluate nonprofit activities (including commercial and fund-raising activities) to determine their feasibility and appropriateness
- Develop policies and plans, which comply with law and the needs of the organization, for nonprofit organizations
- Create a new nonprofit organization that is eligible for IRC §501(c)(3) tax exemption and plan for the appropriate dissolution of the organization

REQUIRED READING MATERIALS:

Text: Nonprofit Law: The Life Cycle of a Charitable Organization, 3rd Ed. Elizabeth Schmidt and Allen Madison

Access to Lexis is helpful for case law, articles and statutes.

Additional materials will be provided via Canvas. Please be sure to register for the Canvas course. You are responsible for checking your Canvas page and the e-mail connected to the page on a regular basis for any class announcements or adjustments.

COURSE EXPECTATIONS AND GRADING EVALUATION:

This course is presented as 9 modules (Plus an introduction module). Each module contains a combination of video lectures, live lectures and discussions, reading assignments, quizzes, written assignments and discussion posts. Once you complete all the material for one module, the next one will be available to you. The modules vary somewhat in time and complexity. In addition to your day-to-day work, you will also have a final exam. You will be graded as follows: 75% weekly quizzes, discussion post and other assignments; 25%- final exam. Weekly assignments and quizzes are worth 5-15 points, and each point value is listed on Canvas.

CLASS COMPLETION:

To earn a passing grade in the class, you are required to complete all the modules. Content for each Module will be available beginning on the Sunday of that week, and the assignments need to be completed by the following Sunday. The final will be comprised of essay and multiple-choice questions. You may take it at any time during the last week of classes and will incorporate concepts from the entire semester. The final will be released on December 5, 2025, and you will have one week to complete it.

LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:

Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations can be found at this link:

<https://ufl.instructure.com/courses/427635/files/74674656?wrap=1>.

HOURS REQUIREMENTS: This course is being presented during a 9-week semester, and you should plan to spend an average of 7-9 hours per week on this class. Your time will be spent on required readings, watching video lectures and/or attending live sessions, completing written assignments (discussion posts, document drafting, short answer) and quizzes.

Below is the schedule for the Course. Each module is one week, and each module will have additional assignments that are linked in Canvas.

Module /week	Assigned work
0	Introduction & Course Overview: <i>Video 1: Welcome and Introduction</i>
	Part I Starting the Organization

1 Oct 12- Oct 19	Starting a Nonprofit Organization <i>Required Readings: Text Chpt 1, pp 1-4, 16-27; Chpt 2 pp. 31-62</i> <u>WHAT DO WE MEAN BY "NONPROFIT"?</u> 2017 WL 772088 <i>Review: Florida Statutes Chpt 617- The Florida Not for Profit Corporations Act</i> <i>Videos 2-Overview of The Nonprofit Sector</i> <i>3- Rational for Sector/ Nonprofit Theory</i> <i>4- State level organization of nonprofit</i> <i>Live Q & A – 10/16 7-8 pm</i> <i>Assignment: Draft Articles of Incorporation for a Florida Not for Profit Corporation as described on canvas.</i> <i>Quiz 1</i>
2 10/19- 10/26	Nonprofit Governance- <i>Required Readings: Text Chpt 3, pp 63-106</i> <i>Videos: 5- NP Governance</i> <i>6- Fiduciary Duties</i> <i>Live Q & A- 10/23 7-8</i> <i>Assignment- Complete Drafting Problem on page 77 of Text</i> <i>Quiz 2</i>
3 10/26- 11/2	Tax Exempt Purposes <i>Part 1 -Required Readings: Text Chapter 4, pp. 119-158; 166-173</i> <i>Videos 7- Section 501(c)(3) Exemption & the meaning of Charitable</i> <i>8- Public Policy Limitation; Healthcare and Disaster Relief</i> <i>Discussion post</i> <i>Part 2 - Required Readings: Chpt 4 pp 174-218</i> <i>Videos:9- Educational Organizations</i> <i>10- Religious Organizations</i> <i>11- Other exempt purposes & State and local Tax Exemptions</i> <i>Live Q & A – 10/30 7-8 pm</i> <i>Quiz 3</i> <i>Assignment: Complete Form 1023 for your nonprofit organizatio</i>
	Part II- Raising funds
4 11/2- 11/9	Charitable Solicitations and Contributions <i>Part 1- Required Reading: Chpt 5: pp. 221-244</i> <i>Review: Fl Stat. Chapter 496- Charitable Solicitations</i> <i>Video: 12- Charitable Solicitations</i> <i>Live Lecture- 11/6 7-8 pm</i> <i>Discussion Post</i> <i>Part 2- Required Reading: Chpt 6 pp, 245-283</i> <i>Discussion post re: Donor limitations on Gift</i> <i>Quiz 4</i>

5 11/9- 11/16	Private Foundations <i>Required Reading- Chpt 7 pp 285-313; 323-345</i> <i>Live Lecture- 11/13 7-8 pm</i> <i>Assignment: Review problem on p 346; provide advice as to what type or organization your client wants to establish based on each situation</i> <i>Quiz 5</i>
6 11/16- 11/23	Commercial Activity <i>Required Readings-Chpt 8 pp. 349-372</i> <i>Live Lecture- 11/20 7-8 pm</i> <i>Assignment:</i> <i>Required Readings- Chpt 8 pp 373-404</i> <i>Quiz 6</i>
Part III- Running the Organization	
7 11/23- 11/30	Inurement, Private Benefit, Excess Benefit Transactions <i>Required Readings- Chpt 9 pp. 407-454</i> <i>Video Lecture (note, Thursday is Thanksgiving, so no live session, but I will have additional office hours on Friday 11/28)</i> <i>Assignment- Complete Chart comparing concepts</i> <i>Discussion post re: payment of legal fees to outside firm.</i> <i>Quiz 7</i>
8 11/30- 12/7	Lobbying and Political Campaign Activities/ Ending the Organization <i>Required Reading: Chpt 11 pp 499-527 (Lobbying);</i> <i>527-547(Campaign activity)</i> <i>Chpt 13, pp 605- 606 (introduction); 618-651</i> <i>Review FL Stat Chpt 617.1401-1440</i> <i>Live Lecture- 12/4 7-8 pm</i> <i>Discussion post re: political activities</i> <i>Assignment: Review your Bylaws drafted as part of Module 2. Propose new provisions that would allow the Nonprofit to do each of the following: 1 voluntary dissolve; 2 merge with another nonprofit; and 3 Convert to for profit institution.</i>
9 12/5- 12/12	Course wrap up/ final exam week <i>Live Review Session 12/11 7- 8 pm (If possible, I will reschedule for earlier in the week)</i> <i>Final Exam- released on 12/5 and must be completed by 11:59 pm on 12/12.</i>