Course description: Course will cover legal concepts and legal issues in nonprofit organizations with emphasis on purposes and powers, formation and dissolution, drafting of organizational and operational documents, maintenance and record keeping, tax policy and requirements and state and federal requirements for tax-exempt status. Governance, nonprofit involvement in commercial activities, charitable solicitation and regulations, and the role of nonprofits in the community will also be explored.

Course objectives: This course will provide students with a thorough background of the law and important issues regarding nonprofit organizations. In particular, this course will provide the students with knowledge that will enable them to be more informed, effective and educated leaders and advisors to nonprofit organizations.

Class Presentations and Final Papers: Students shall choose a topic on which to make a 15 minute presentation to the class and to write a final paper 15-20 pages in length. A presentation schedule will be distributed in the early weeks of class so that students may choose a date to make a presentation during one of the final eight scheduled classes (October 21- December 9). Topics should be discussed with the professor well advance of making the class presentation and writing the final paper.

Weekly Papers: Each student is expected to submit a paper up to three pages in length (presuming double-spaced, 12-point font) by midnight the evening prior to each class (i.e., by Monday at midnight) for the third thru tenth class sessions (September 16- November 11). The topic is of your choice and it must relate to the readings for the week. Please note that you will be able to choose one week in which you will not be required to submit the weekly paper (i.e., you must submit a weekly paper in eight of the nine weeks). However each student must submit a paper the week of November 4
on an issue of employment law to be assigned. All papers will be reviewed by the professor and will be returned with a grade of 1-10.

Required texts:

6. Select chapters of the Wisconsin State Statutes, as assigned (available at www.legis.state.wi.us/rsb/statutes.html
7. Relevant articles, cases, rulings and forms to complement the main topics presented in the text (Note: Articles and forms will be copied and distributed to the class or will be available online.)

1. September 2, 2008
- Introductions and Overview of Course
- Review syllabus
- Introduction to class presentation and final paper requirement
- Introduction to weekly paper requirement
- Power Point: “EO Law Basics”

2. September 9, 2008
- Sign up for class presentation schedule
- Fishman Text pp. 43-63, Supp. pp. 2-4
- Formation and Dissolution
- Fishman Text pp. 66-87, 101-105,
  Wis. Stats. § 181.0103- 181.0504 and §181.1401- 181.1440
- Wisconsin Articles of Incorporation and Articles of Dissolution forms- www.wdfi.org
(Note: Click on “Forms” link, then “Corporations and LLC Forms” link and then “nonstock, not for profit” link)
- Purpose clause (to be e-mailed)
**1st paper due**
Fishman Text pp. 106-118
*Conduct an internet search regarding the Barnes Foundation and related legal issues
Conversions from Nonprofit to For-Profit Entity
Fishman Text pp 130-139
Operation and Governance
Fishman Text pp. 140-158, 173-185, 194-213, Supp. 8-9
Revised Model Rules, sec. 8.01-8.44
Wis. Stats. §181.0801-181.0889
*Review sample Bylaws (to be distributed by e-mail)
*Review Guidestar website generally and information posted on the Milwaukee Art Museum, in particular (available at www.guidestar.org, register for free)

4. September 23, 2008
Operation and Governance - Continued
Fishman Text pp. 219-235, 236-251, 252-260, 263-264, Supp. 9-16
WI Stats. 181.1301, .1302, 181.1601-.1622
*IRS Form 1023, www.irs.gov Print and review pages 1-13 of the form to be found under “More Forms and Publications” link on left side of website and then clicking on “Form and Instruction number” link. Please note the specific web page for finding specific IRS forms is: http://www.irs.gov/formspubs/lists/0,,id=97817,00.html
*Legal Risks power point presentation

5. September 30, 2008
Regulation of Charitable Solicitations
Wis. Stats § 440.41-440.51 (Note: Website link for Wisconsin Statutes at the top of page two of this syllabus.)
Print and review Form #294 (available at http://drl.wi.gov/prof/func/form.htm)
*Review websites of Attorneys General of New York
(http://www.oag.state.ny.us/charities/charities.html)
and Minnesota (http://www.ag.state.mn.us/charities/)
Charleston Principles, Statutes text, pp.967-985

6. October 7, 2008
Tax Exemption - Charitable Organizations
7. October 14, 2008
Tax Exemption - Charitable Organizations – Continued
(See specific website links in course material listings on page two of this syllabus and generally at http://www.nonprofitpanel.org.)

8. October 21, 2008
Tax Exemption - Charitable Organizations - Continued
Fishman Text pp. 444-462 (religious), 468-497 (Inurement, Private Benefit, Intermediate Sanctions), Supp. 23-25
Panel on the Nonprofit Sector, pp.45-65
** Class presentations begin

Tax Treatment and Lobbying, 501(c) (4) Organizations, Political Campaigns, Procedural Issues
Lobbying handouts from Alliance for Justice (to be distributed in class)
“Lobbying in Wisconsin” sent via e-mail
Panel on the Nonprofit Sector, pp. 66-91
Guest Speaker: Larry Marx, Donor Collaborative of Wisconsin, Inc.

Employment Law
Students choose research topic re: Employment Law- 2 to 3 page paper and lead class discussion on topic. www.dwd.state.wi.us/er (Equal Rights Division)
Panel on the Nonprofit Sector, pp. 66-91
(2-3 pp. on Employment Law will be one of the weekly papers)

11. November 11, 2008
Unrelated Business Income
Fishman Text pp. 593-615, 620-628, 630-662, assign cases to individual students
Milwaukee Magazine, December 2006, “Tax Exempt” by Barbara Miner
Final weekly paper due

12. November 18, 2008
Unrelated Business Income - Continued
Fishman Text pp. 668-693, 711-714, 744-750, Supp. 41
Social Entrepreneurship

Charitable Contributions
Pension Protection Act of 2006,
Guest Speaker- Greater Milwaukee Foundation
Review Greater Milwaukee Foundation website: www.greatermilwaukeefoundation.org

Private Foundations
Panel on the Nonprofit Sector, Supp. pp.5-29

15. December 9, 2008
Mutual Benefit and Private Membership Organizations
Fishman Text, Part Four, p. 979, readings to be assigned
** Final class presentations

Papers Due: December 16, 2008

Course Grading - Policies and Procedures

Grading for the course is designed to reflect the major substantive objectives of the course and will consist of the following components:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weekly Papers</td>
<td>25 percent</td>
</tr>
<tr>
<td>Class Participation</td>
<td>25 percent</td>
</tr>
<tr>
<td>Oral Presentation and Paper</td>
<td>50 percent</td>
</tr>
<tr>
<td>Total</td>
<td>100 percent</td>
</tr>
</tbody>
</table>