

**UNIVERSITY OF PENNSYLVANIA SCHOOL OF SOCIAL POLICY AND PRACTICE**

**NONPROFIT LAW**

**NPLD**

**Course Description**

Nonprofit organizations are subject to specific state and federal laws designed to protect their charitable or other societal purpose and to oversee the solicitation and use of public funds. This course will introduce students to state laws and federal tax laws governing nonprofit (tax-exempt) organizations. This course will provide practical guidance to nonprofit professionals seeking to understand these important rules and to guide their nonprofits to compliance.

**Course Objectives**

- 1) To provide a framework for students to understand state laws applicable to charities and other nonprofits.
- 2) To provide a framework for students to understand federal laws applicable to tax-exempt organizations.
- 3) To prepare students to serve as nonprofit employees or on the board of directors of a nonprofit.
- 4) To prepare students to identify legal issues that may threaten a nonprofit organization.

**Readings**

All readings will be from **[Nonprofit Law Made Easy by Bruce Hopkins]** or will be posted on Canvas.

**Determination of Grade and Grade Scale**

Class Participation **10%**

Discussion Board Posts **30%**

Analysis of Case Studies (2 total) **60%**

## Week 1

Fundamental Concepts - [LV]  
Businesses v. Nonprofits  
Inurement

Reading: Hopkins, Chapter 1, pp. 1-5  
Hopkins, Chapter 10, pp. 209-221

## Week 2

Formation - [ML]  
State Nonprofit Creation  
Federal Tax-Exemption

Reading: Hopkins, Chapters 1, pp. 6-end; Chapter 2

## Week 3

Governance - [ML]  
Basic Fiduciary Duties  
Bylaws  
Other Policies  
Conducting Board Meetings

Reading: Hopkins, Chapter 12

## Week 4

Lobbying - [LV]

Hopkins, Chapter 10, p221-226

<https://www.bolderadvocacy.org/wp-content/uploads/2012/06/Public-Charities-Can-Lobby.pdf>

<https://www.councilofnonprofits.org/advocacy-vs-lobbying>

<https://www.councilofnonprofits.org/taking-the-501h-election>

<https://www.councilofnonprofits.org/benefits-of-filing-the-501h-election>

## Week 5

Political Activities - [LV]

Reading: Hopkins, Chapter 10, p226-230

Additional reading:

<https://bolderadvocacy.org/wp-content/uploads/2018/06/Nonpartisan-Analysis-Fact-Sheet.pdf>

<https://www.irs.gov/charities-non-profits/charitable-organizations/frequently-asked-questions-about-the-ban-on->

political-campaign-intervention-by-501c3-organizations

Week 6

Unrelated Business Taxable Income - [ML]

Reading: Hopkins, Chapter 7

Week 7

Subsidiaries, Affiliates and Joint Ventures - [ML]

Reading: Hopkins, Chapter 9

Week 8

990 Issues - [ML]

Reading: Hopkins, Chapter 4

Charitable Solicitations - [LV]

Reading: Hopkins, Chapter 8

<https://www.dos.pa.gov/BusinessCharities/Charities/Resources/Documents/BCO-10%20final%20instructions%201-2018.pdf>

<https://www.dos.pa.gov/BusinessCharities/Charities/RegistrationForms/Documents/Registration%20Statement%20BCO-10.pdf>

<https://www.dos.pa.gov/BusinessCharities/Charities/RegistrationForms/Documents/Registration%20Forms/bco23.pdf>

Employment Issues - [LV]

<https://www.councilofnonprofits.org/tools-resources/classifying-employees-correctly>

<https://www.stayexempt.irs.gov/home/existing-organizations/employment-issues>

<https://nonprofitrisk.org/resources/articles/employee-or-volunteer-whats-the-difference/>