

PANM 3250 – CRN 43096 Legal Aspects of Nonprofit Management Department of Political Science, Public Administration & Nonprofit Management	Sec 0
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Instructor: Katie Wilson	Schedule: Tuesday/Thursday, 9:25-10:40
Katie-wilson@utc.edu	Location: Hunter Hall 409
Office Hours: By Appointment	3 Credit Hours – Fall 2014

TEXTBOOK: Fishman, J.J., & Schwarz, S. *Nonprofit organizations cases and materials*. (4th ed.). New York, NY: Foundation Press.

COURSE DESCRIPTION: UTC catalogue description: “The course examines the emerging legal issues facing nonprofit agencies by studying pertinent constitutional, statutory and case law. Moreover, students will be exposed to case studies to assist them in connecting law and agency practice. Standard letter grade. The course may also be registered as LAS 3250. Credit is not allowed in both PANM 3250 and LAS 3250.”

COURSE PHILOSOPHY: Few non-profit managers, employees or volunteers begin work in the field equipped with a basic understanding of the legal issues surrounding the sector. A general understanding of the legal parameters that govern non-profits is invaluable to those who are involved in non-profits in any capacity, but particularly those who will become non-profit employees. A non-profit employee or volunteer will likely not have enough training to solve legal problems independently, but should know when to contact a lawyer or another individual with more specific expertise. In an era of increasing scrutiny, knowing what issues may arise is a good starting point.

NOTE: *This syllabus and any component of the course is subject to change.* Each student is responsible for keeping informed of changes and new materials. Changes will most often be announced through the “announcements” section of Blackboard.

COURSE OBJECTIVES: By the end of this course, students will understand:

- The nonprofit sector and the legal framework used to regulate it.
- The legal requirements to form, govern, operate and dissolve a nonprofit organization.
- The differences between charitable and non-charitable tax exempt organizations.
- Charitable contributions and their impact on donors and nonprofit organizations.

TOPICAL OUTLINE: The following is a list of topics that we may cover during this course. A comprehensive list of reading and graded assignments is provided separately.

- Overview of the nonprofit sector, Chapter 1
- Forming, dissolving and reorganizing nonprofit organizations, Chapter 2
- Operating and governing nonprofit organizations, Chapter 3
- Federal regulation of charitable solicitations, Chapter 4 and on-line resources
- Tennessee regulation of charitable solicitations, on-line resources
- Tax exemption of charitable organizations, Chapter 5
- Charitable contributions, Chapter 8

Course Assignments/Deliverables		
Activity	Deliverable	Percentage of Final Grade
Attendance and Participation	Class attendance and meaningful contributions to class discussion	10%
Form 990 Project	Form 990 Class Document Completion and PDF Form 990 File	5%
1 Critical Reflection Paper	Written Paper (1250 words)	10%
6 Quizzes	In Class Quiz (Lowest Quiz Grade will be Dropped)	30% (6% each)
2 Group Presentations	In Class Group Presentations and PowerPoint File	30% (15% each)
Exam	In Class Final Exam	15%
	Total	100%

COURSE ASSIGNMENT/DELIVERABLE DETAIL:

Students should ensure that all assignments (including exams and quizzes) are turned in with their student ID number and names. Due dates for assignments are listed on the course calendar. **Late assignments will not be graded and will receive a score of 0.**

Attendance and Participation – Roll will be taken at the beginning of every class. Attendance and participation will be instrumental to success in this course and will count towards students’ final grades, as outlined above.

Form 990 Project – The student will first set up a free account at Guidestar.org. Following this step, the student will login to the Guidestar.org site and continue to the ‘Analyze Nonprofit Data’ tab. Search Chattanooga, TN organizations (or, if you are personally involved or interested in a nonprofit organization that is not located in Chattanooga, you can use this organization as an alternative). Download and submit the PDF file of the Form 990, as well as complete and submit the 990 Project File that is located on Blackboard.

Critical Reflection Paper- The critical reflection paper will be 1250 words and will examine the importance of the nonprofit sector to the American democratic system as discussed in the Fishman & Schwartz textbook. The textbook, as well as our classroom discussions, have highlighted historical and theoretical contexts for understanding the unique role that nonprofit organizations play in the United States. The paper will weave personal reflection into the theoretical concepts. You are expected to have six references (journals, books, newspaper, magazine, textbook, etc.) included in the paper - one can be your textbook.

Group Presentation -

GRADING RUBRIC	
	Score 1 to 10
Information - Presentation covers key concepts, utilizes textbook and other academic sources, and provides a cohesive presentation of information –	
	Score 1 to 5
Professionalism - Students present information in clear, direct, and professional manner	
Creativity - Project incorporates student's innovative thought process in order to create an engaging presentation of information	
Technical - Presentation is free from grammar and other error, includes names of all group members and student identifications, includes reference list in APA style	
Individual Contribution - Each student will submit scores to the instructor for each member of the group utilizing a scale of 1-5, 1 for minimal contribution to 5 for excellent contribution. An average of the scores will be calculated and used for the individual score	
Total Score	
Scale of 1 to 5	
1= Minimal incorporation of the presentation requirement	
2 = Below the average expectation of the presentation requirement	
3 = Average incorporation of the presentation requirement	
4= Good incorporation of the presentation requirement	
5 = Excellent incorporation of the presentation requirement	

FINAL EXAM: The final exam for this course is scheduled for Thursday, December 4th from 8am-10am. If you are a student with scheduling difficulties, you should contact Dr. Jocelyn Sanders, *Associate Provost for Academic Affairs*, 106 Race Hall at Jocelyn-Sanders@utc.edu.

EXTRA CREDIT: This course has no extra credit assignments and none will be offered.

EVALUATION/ASSESSMENT:

The grading scale for this course is: A = 90-100; B = 80-89; C = 70-79; D = 60-69; F = 59 or less

A (90 – 100%) = Excellent; all expectations met or exceeded; explicitly demonstrates thorough understanding; no substantive shortcomings or only very minor shortcomings; presentations are well organized, help other students learn course content, and add value above existing course content; writing is well organized and adheres to rules of grammar, spelling and syntax with no or very few exceptions.

B (80 – 89%) = Good; most or all expectations are met; explicitly or implicitly demonstrates good, if not thorough, understanding; only minor substantive shortcomings; presentations are well organized and help other students learn course content; writing is generally well organized and mostly adheres to rules of grammar, spelling and syntax.

C (70 – 79%) = Satisfactory; directions are followed, most expectations are met but with at least one significant shortcoming; despite any shortcomings, demonstrates basic level of understanding; presentations demonstrate understanding of the content but do little to help other students learn the content; writing is organized well enough and with enough technical accuracy to be understandable.

D (60 – 69%) = Passing, but less than satisfactory; directions only partially followed; more than one significant shortcoming; deficiencies indicate only the most rudimentary level of understanding; presentations demonstrate poor preparation and do not contribute to other students' learning; and/or writing is difficult to understand.

F (0 – 59%) = Failing; not completed or directions not followed; deficiencies indicate lack of understanding; presentations are a waste class time; and/or incoherent writing.

CELL PHONE AND COMPUTER POLICY: If you are unsure of proper etiquette, please visit <http://www.emilypost.com/college-and-beyond> for some tips. Be respectful of the instructor, guest lecturers and other students when using technology in the classroom. If use of technology becomes disruptive to the classroom, the student will be asked to cease use of the technological device.

MAKE-UP POLICY: Any work not turned in on time will not be graded and will receive a grade of 0. If there is a death in the family or a serious medical illness, students should contact the instructor as soon as is possible to discuss make-up options. Any requests for make-up work must be accompanied by documentation, such as a doctor's note.

OFFICE HOURS: Immediately before or after class, or by appointment. I am always happy to meet with students. Some planning may be required because adjunct professors do not have offices on campus. Please remember this when requesting an appointment. If you need to reach me by phone, please call Amy Cole, Administrative Assistant in the Political Science Department, at (423) 425-4281.

TEXTBOOK AND OTHER RESOURCES: *Nonprofit Organizations Cases and Materials*, Fourth Edition, by James J. Fishman and Stephen Schwarz, is required for this course. The instructor will also use Blackboard, where assignments and various materials will be available.

This course will also involve obtaining and reading various materials that can be found on-line. The following websites will be important for the course:

- <http://www.stayexempt.irs.gov/virtualworkshop/TaxExemptStatus.aspx>
- www.irs.gov/charities (Internal Revenue Service exempt organizations section)
- www.tn.gov/sos/charity/ (Tennessee Secretary of State Charitable Fundraising Section)
- www.tn.gov/attorneygeneral/nonprofit/nonprofit.html (Tennessee AG Non-Profits Section)

Other resources:

- Black's Law Dictionary, available in the UTC library
- National Center on Philanthropy and the Law, at www1.law.nyu.edu/ncpl
- Guidestar, for information on specific nonprofits, at www.guidestar.org
- Board Source, for information on the nonprofit sector, at www.boardsource.org
- Independent Sector - [http://independentsector.org/beyond the cause](http://independentsector.org/beyond_the_cause)

ACADEMIC INTEGRITY: Careful adherence to standards of academic integrity is expected of all students. Students are responsible for ensuring that they understand and follow these standards. Students are encouraged to consult the student handbook's discussion of the UTC honor system. To protect the academic integrity of this university and this course, the instructor takes plagiarism and other forms of academic dishonesty very seriously and seeks the most severe sanctions available.

Students should be familiar with the university's Honor Code, which can be found at:
<http://www.utc.edu/Administration/StudentDevelopment/studenthandbook.php>.

Students should adhere to the Honor Code at all times and for all assignments, tests, exams and projects. The Honor Code Pledge reads as follows:

I pledge that I will neither give nor receive unauthorized aid on any test or assignment. I understand that plagiarism constitutes a serious instance of unauthorized aid. I further pledge that I will exert every effort to insure that the Honor Code is upheld by others and that I will actively support the establishment and continuance of a campus-wide climate of honor and integrity.

If students have questions related to the Honor Code, contact the instructor as early as possible. If students have questions about the requirements of a specific assignment, contact the instructor for clarification as early as possible.

Students should also pay particular attention to the "Appendix" to the Honor Code regarding Plagiarism, which reads as follows:

"Plagiarism - To plagiarize means to take someone else's words and/or ideas (or patterns of ideas) and to present them to the reader as if they are yours. Plagiarism, then, is an act of stealing. It is also an unwise act because it does not help you learn, and it is a dangerous act because you can be severely punished for it. You should be on guard against plagiarism at any time when writing a paper to be turned in. In some papers you will write, you will be assigned to use only your own ideas and will

probably not have to worry about plagiarism. At any time, however, that you read anything in preparation for a paper or consciously recall anything that you have read or heard, you must be prepared to provide documentation.

All (some/selected) papers and other written assignments in this class must (should) be submitted to UTC Learn (Blackboard) text-matching software (SafeAssign) for review and to analyze for originality and intellectual integrity. By submitting your paper online, you agree to have your paper included in the institutional repository of digital papers. If the results of the review indicate academic dishonesty, disciplinary action may be taken against the student as outlined in the UTC Student Handbook.

Communication: To enhance student services, the University uses your UTC email addresses for all communications. In addition, UTC Learn/Blackboard will be used throughout the semester as a communication tool. Please check both on a regular basis. If you have problems accessing your UTC email account, please contact the Call Center at 423/425-4000.

ADA STATEMENT: Attention: If you are a student with a disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) and think that you might need special assistance or a special accommodation in this class or any other class, call the Disability Resource Center (DRC) at 425-4006 or come by the office, 102 Frist Hall <http://www.utc.edu/Administration/DisabilityResourceCenter/>.

If you find that personal problems, career indecision, study and time management difficulties, etc. are adversely affecting your successful progress at UTC, please contact the Counseling and Career Planning Center at 425-4438 or <http://www.utc.edu/Administration/CounselingAndCareerPlanning/>.

Legal Aspects of Nonprofit Management Course Calendar

<i>The class schedule is subject to change, particularly based on the schedules of guest speakers. Absences may result in your missing a quiz, an assignment, or a schedule change. It is your responsibility to keep up with class activities and any changes to the following calendar.</i>		
Date	<u>Prepare Before Class</u>	Topic/Activity During Class
8/19/2014		Syllabus and Introductions What is a Nonprofit? Discuss Form 990 Form 990 and Assignment 1 Form Due by 5:00 pm on 8/20/2014
8/21/2014	Set-up Free Account at Guidestar.org Select a Chattanooga Nonprofit Organization Download Form 990 for your chosen Nonprofit Organization Print 990 Form and bring to class on 8/21	Students will share their chosen organization and detail from their Form 990 Complete Assignment 1 Form
8/26/2014	Read Chapter 1, pg. 1-30	Introduction to the Nonprofit Sector
8/28/2014	Read Chapter 1, pg. 31-47	Introduction to Nonprofit Sector II
9/2/2014	Read Chapter 2, pg. 48-85	Quiz #1 Nonprofit Formation I Group work on pg. 62-63
9/4/2014	Read Chapter 2, pg. 85-119	Nonprofit Formation II Group work on pg. 85
9/9/2014	Begin group presentation outline	Guest Lecturer
9/11/2014		Quiz #2 Class time for group presentation
9/16/2014	Complete Group Presentation	Group Presentations in Class Presentation Document Due by 5:00 pm on 9/16
9/18/2014	Read Chapter 5, pg. 294-368	The Rationale for Charitable Tax Exemptions Group work on pg. 307-308
9/23/2014	Read Chapter 5, pg. 294-368	The Rationale for Charitable Tax Exemptions

9/25/2014	Read Chapter 5, pg. 369-440	Requirements for Charitable Tax Exemption Case Review
9/30/2014	Read Chapter 5, 369-440	Requirements for Charitable Tax Exemption Case Review
10/2/2014		Quiz #3
10/7/2014	Chapter 5, pg. 445-471	Inurement, Private Benefit and Intermediate Sanctions Case Review
10/9/2014	Chapter 5, pg. 474-529	Limitations on Lobbying and Political Campaign Activities Analyze Real-world Example
10/14/2014	Chapter 5, pg. 532-566	Quiz #4
10/16/2014		Critical Reflection Paper Due 10/16 at 5:00 pm
10/21/2014		Fall Break - No Class
10/23/2014		Operation and Governance
10/28/2014	Read Chapter 3, pg. 123-162	Operation and Governance Real-world Case Examples
10/30/2014		Guest Lecturer
11/4/2014	Read Chapter 3, pg. 163-199	Operation and Governance
11/6/2014	Read Chapter 3, pg. 200-240	Operation and Governance Quiz #5 Group work for Presentation
11/11/2014	Complete Final Group Presentation	Group Presentations in Class File Due by 11/11 at 5:00 pm
11/13/2014		Regulation of Charitable Solicitation
11/18/2014	Read Chapter 4, pg. 243-288	Regulation of Charitable Solicitation
11/20/2014	Read Chapter 8, pg. 807-861	Charitable Contributions, Basic Principles
11/25/2014		Quiz #6 Charitable Contributions, Basic Principles
11/30/2014		Final Exam Review
12/4/2014		Final Exam: 8:00-10:00