School of Planning, Public Policy and Management

University of Oregon | College of Design
Department of Planning, Public Policy and Management

PPPM 488 / 588: Seminar: Nonprofit Legal Issues
Fall 2023 (CRN 14367/14377) 4 Credits

Professor: Diane Lang JD
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Class Time: Friday 10AM -12:50PM
Room: 140 Allen

Syllabus Contents:

Course Description

Nonprofit Legal Issues is a 4-credit course for those who will be managing and leading nonprofits. In one class per week, using practical examples, this course will review and put into context legal issues affecting nonprofit organizations. A wide range of subjects will be covered, giving a broad layman's overview of many basic areas of law, along with best practices and red flag areas. Readings will be articles and other practical materials. This course is not intended for those who will practice law.

Course Objectives/Learning Outcomes

Upon completion of this course students will be able to:
1. Understand the broad categories of legal risk to nonprofit organizations.
2. Recognize resources available to nonprofit leaders related to legal issues.
3. Understand bright legal lines, i.e. "do and don't", necessary for management and oversight.
4. Critically assess situations for the need for outside legal assistance.
5. Apply legal principles and analysis to day-to-day operations, management and oversight.

Course Website

The course website will be located on the University of Oregon's Canvas system.
https://canvas.uoregon.edu/

The class syllabus, announcements and other materials will be posted on the established course website. Please check the course website frequently for updates. Assignments must be submitted on the Canvas course site. In addition, make sure that the University registrar has your correct email address; we will use this email address to communicate with you as needed.

Course Modality

This is an in-person course: that means that, unlike asynchronous online/ASYNC WEB courses, we will meet during scheduled class meeting times the room as assigned in DuckWeb. I will accommodate absences as described in the Missed Class policy below. If you need additional flexibility, UO encourages you to consider ASYNC WEB courses. If you need accommodation related to a medical or other disability, you can request those by working with the Accessible Education Center.

Technical Requirements

Canvas is the place to go for course information and engagement outside of class time.

To access our course Canvas site, log into canvas.uoregon.edu using your DuckID. If you have questions about using Canvas, visit the Canvas support page. Canvas and Technology Support also is available by phone (541-346-4357) or by live chat on the Live Help webpage.

Communicating with Me

How will I communicate with you?
Our class will communicate through our Canvas site. Announcements and emails are archived there, automatically forwarded to your UO email, and can even reach you by text. Check and adjust your settings under Account > Notifications.

When I need to get in touch with individual students, I do so through email.

When giving feedback on assignments, I do so in Canvas, and turnaround time for feedback is generally one week.

How can you communicate with me?
If your question (or comment) is *about course content or activities, about something personal, time sensitive, or something else*, please reach out to me by email or check in with me before or after class. I will try to respond to all email within 48 hours of receiving them. Given the quantity of email we all receive, I ask that you make sure you have reviewed the course website and ESPECIALLY THE SYLLABUS prior to sending a note about course logistics!

If your question (or comment) is *about a technical challenge* with Canvas or another technology, please contact the UO Service Portal.

Classroom Community Expectations (or "Classroom Behaviors")
All members of the class (both students and instructor) can expect to:
Participate and Contribute: All students are expected to participate by sharing ideas and contributing to the learning environment. This entails preparing, following instructions, and engaging respectfully and thoughtfully with others.

While all students should participate, participation is not just talking, and a range of participation activities support learning. Participation might look like speaking aloud in the full class and in small groups as well as submitting questions prior to class or engaging with Discussion posts.

We will establish more specific participation guidelines and criteria for contributions in our first weeks of the term.

Expect and Respect Diversity: All classes at the University of Oregon welcome and respect diverse experiences, perspectives, and approaches. What is not welcome are behaviors or contributions that undermine, demean, or marginalize others based on race, ethnicity, gender, sex, age, sexual orientation, religion, ability, or socioeconomic status. We will value differences and communicate disagreements with respect. We may establish more specific guidelines and protocols to ensure inclusion and equity for all members of our learning community.

Help Everyone Learn: Part of how we learn together is by learning from one another. To do this effectively, we need to be patient with each other, identify ways we can assist others, and be open-minded to receiving help and feedback from others. Don't hesitate to contact me to ask for assistance or offer suggestions that might help us learn better.

To create a classroom in which students are comfortable expressing their opinions and perspectives, students should approach the readings and others' contributions with both an open mind and a willingness to question one's own assumptions and biases.

Students are expected to behave in a professional manner at all times in the classroom and on class assignments outside the classroom. Furthermore:

- Students should treat each other and the instructor with the professional courtesy and respect expected in a workplace.

- All communications relating to this course and all work turned in for this course should reflect professional standards in tone, presentation, formatting, and spelling.
- The classroom is a place of focused learning. This requires that students arrive on time, stay until the end of the class period, and do not disrupt the class by leaving the room temporarily. I also expect students to refrain from non-learning activities during class and to mute all cell phones before entering the classroom. Students who fail to adhere to these guidelines will be asked to leave for the remainder of the class session.

Required Readings

The required readings for this class are all available on the internet. The reading list is contained in this Syllabus which is in Files on the course Canvas site. Students are required to read the materials **in advance of the specified class and be prepared to apply to practical situations**, i.e. understand the main points and do's and don't's.

Assignments and Course Grades

The course grade will be based on the following components:

PPPM 488:

Pre-Class Assignments/Class Participation and Discussion	25%
Student On Point for Two Classes	25%
Nonprofit Legal Issues in the News for Two Classes	25%
Final Paper	25%

PPPM 588: Per UO Credit Hour and Workload Policies, please note that graduate students are expected to perform not only additional work but also work that is more in-depth and of higher quality and expected to perform roughly a third more work than their undergraduate counterparts.

Pre-Class Assignments/Class Participation and Discussion	20%
Student On Point for Two Classes	20%
Nonprofit Legal Issues in the News for Two Classes	20%
White Paper Project	20%
Final Paper	20%

Pre-Class Preparation, Class Participation and Discussion

Students are expected to have obtained, read, and retained the readings for each week, to come to class prepared to discuss their content and implications, and to meaningfully contribute to the class discussion in EVERY class. A 3-2-1 Reading Response pre-class assignment about the readings is due by noon two days (Wed) before class. Instructions for the 3-2-1 assignment is in Files on Canvas.

Student on Point

During Class:
Each student will be expected to be a Student on Point for two classes by
- reading the materials in depth,
- thinking deeply about implications and issues raised,
- helping to share questions and insights during class discussion,
- responding when the other students aren't responding, and
- leading small group discussion and problem solving,

- o ensuring the ALL students participate and that a recorder records the names of students and highpoints of the discussion and group decisions, and
- o posts this summary document in Discussions on Canvas.

Given that we have a three-hour class, invigorating discussion and participation is essential!

After Class:
1. The Student on Point will submit a written "Top Ten" list and present the Top Ten to the class the FOLLOWING week as closure for the previous week's learning, i.e. the week following the class you were Student on Point.
2. Students will post their Top Ten on Canvas by noon the day BEFORE the FOLLOWING class. A student's Top Ten is a list of their top takeaways from the class and readings combined and can be on the subject and class overall or on a narrower topic that interests the student.
3. Afterwards, the Students on Point from that class will collaborate to put their Top Ten into one document on the subject and post this topic's Top Ten in the Top Ten Discussion in Canvas for the benefit of all students.

Note: because there are different due dates for each student, you will not see the Assignment for your written Top Ten in your Canvas To Do.

Nonprofit Legal Issues in the News
For TWO different classes, students will prepare a 1-pager (a brief summary of the facts and an analysis of why relevant to our current topic, including the link to or citation for the article(s), and make a 5-minute presentation and engage in class discussion concerning a nonprofit legal issue in the news. The summary and presentation will relate to the class topics of either the class in which you are presenting OR from the previous class. The 1-pager must be posted on Canvas by noon the day before class.

White Paper Project (PPPM 588 ONLY)
Students will participate in a group project. Each group will prepare a White Paper intended to be a general overview of a legal issue. The audience for the white paper is nonprofit managers and board members. A higher level of professionalism, rigor, research and effort will be expected of graduate students with a view that graduate students imminently will be entering into nonprofit management. The White Papers will cover the topic with e.g. helpful advice, lists, recommendations, summaries of the law and MUST INCLUDE ADDITIONAL HELPFUL RESOURCES AND MUST INCLUDE RESOURCES CITED. The White Paper must be submitted on Canvas by noon the day before Thanksgiving. Students who do not wish to do a group project may complete a white paper on their own.

Final Paper
PPPM 488 students will be expected to write a minimum 1,250-word (not including footnotes or bibliography) double-spaced academic research paper on a nonprofit, legal topic of their choice from the class topics. Several works and references, including resources outside class readings, should be cited in footnotes and bibliography, using proper citation style. Grading for undergraduates will be based upon a comparison to undergraduate work in the class. Because there is no final exam in this class, the paper is due on Canvas by the first day of finals.

PPPM 588 students will be expected to write a professional-quality, minimum 1,750-word (not including footnotes or bibliography) double-spaced academic research paper on a nonprofit, legal topic of their choice from the class topics. Several works and references, including resources outside class readings, should be cited as footnotes and bibliography, using proper citation style. Grading for

graduates will be based upon a comparison to graduate work in the class. A higher level of professionalism, rigor, research and effort will be expected of graduate students with a view that graduate students imminently will be entering into nonprofit management. Because there is no final exam in this class, the paper is due on Canvas by the first day of finals.

Grading Rubric

A – Outstanding – Not only fulfilling the requirements, but going far beyond the expectations of the project. The student has demonstrated a superior grasp of the subject matter coupled with a high degree of creative or logical expression, and strong ability to present these ideas in an organized and analytical manner.
B – Very Good – The student has demonstrated a solid grasp of the material with an ability to examine the material in an organized, critical, and constructive manner. The projects and in-class performance reveal a solid understanding of the issues and related theories or literature.
C – Acceptable –The student has completed all work, and shown a moderate ability to grasp concepts and theories for the class, producing work that, while adequate, is not in any way exceptional. Through projects and class discussions, the student displays a basic familiarity with the relevant literature and techniques.
D – Unacceptable – The student's work does not meet the requirements, or demonstrates a minimal understanding of the fundamental nature of the material or the assignment with a performance that does not adequately examine the course material critically or constructively.
F – Failure – The student has demonstrated a lack of understanding or familiarity with course concepts and materials. Their performance has been inadequate. Failure is often the result of limited effort and poor attendance, that may indicate that the student is not in the proper field of study.

Course Workload
Generally, the expected workload for a graduate level class is approximately 3-4 hours/week per credit hour. Thus, this four-credit course will require approximately 12-16 hours of effort per week. Our class meets for nearly three hours each week, so students should expect to spend an additional 9 to 13 hours per week preparing and studying for this course. Per UO Credit Hour and Workload Policies, undergraduates are expected to work 30 hours per credit hour, counting both in class and out of class; while graduate students are expected to work 40 hours per credit hour, counting both in class and out of class.

Writing Lab
This is a writing intensive course. If you struggle with writing, I strongly encourage you to use the services of the Writing Lab: The Writing Lab begins week two of the term and closes at 5:00PM the Wednesday of finals week. Free tutors are available. Upper-division and graduate student tutors are available on a drop-in basis or by appointment.

Written, Graphic & Visual Materials
Your ability to communicate orally and using written, graphic, and visual techniques are critical and valuable skills in nonprofit management. Evaluation of assignments will consider the following communication criteria:

- Document structure (clear organization and flow)
- Findings (conclusions supported by evidence)
- Tone and voice (professional, avoiding bias and using active voice)
- Presentation (appropriate use of graphics, tables, photos, etc.)
- Formatting
- Grammar and punctuation
- Proper reference citations

Access and Accommodations

The University of Oregon and I are dedicated to fostering inclusive learning environments for all students and welcomes students with disabilities into all of the University's educational programs. The Accessible Education Center (AEC) assists students with disabilities in reducing campus-wide and classroom-related barriers. If you have or think you have a disability (https://aec.uoregon.edu/content/what-disability) and experience academic barriers, please contact the AEC to discuss appropriate accommodations or support. Visit 360 Oregon Hall or aec.uoregon.edu for more information. You can contact AEC at 541-346-1155 or via email at uoaec@uoregon.edu.

Late Assignment Policy

Because the class builds consecutively, I strongly discourage submitting assignments late. Late assignments will be assessed a 10% per day penalty (including weekends). All late assignments MUST BE SUBMITTED BEFORE THE NEXT CLASS. Assignments submitted after this will not receive credit.

Missed Class Policy

This is a synchronous, participatory discussion class. Research indicates that students who attend class are more likely to be successful. The ability to engage you with your classmates and the content is no less important. This is a very interactive class, depending very much on collective work in class each week focused on the class readings. In addition, each class builds consecutively upon previous classes and exercises we do together. As a 3-hour class, it's built for in-class and group activities. Having only one long class per week makes it doubly important to have most of it be interactive and not purely lecture or individual work. Because of this, class preparation, attendance and participation is a substantial part of the grade, so much so that it is unlikely that students who do not attend classes will be able to pass this course.

The following will be how we handle missed classes: Email me ahead of class if you must miss class. Classes were recorded by Zoom during the pandemic. This recording will be available for a student who must miss a class. The student will request access to the Zoom recording from me, listen to the entire class session, then video a 3–4-minute response to the class lecture and discussion. Submit this in Discussions/Missed Class Videos on Canvas BEFORE THE NEXT CLASS. Videos submitted after this will NOT receive credit.

This video response can be questions or points we discussed, points to build on or add to our discussions, challenges or other considerations raised. This recording may be presented to the whole class at the beginning of our next class meeting as part of the review for the previous class.

Please note that preparation, attendance and participation is a substantial part of the grade so listening to the recording of a class and responding by video will NOT give full credit for that class. Please also note that Zoom recordings of class do not record the breakout sessions where students work together to apply the readings.

Incomplete Policy

Students are expected to turn in all materials at the designated time and date. In accordance with university regulations, an incomplete is only be given when the quality of work is satisfactory, but a minor yet essential requirement of the course has not been completed.

According to UO policy
"The student:
- has been making satisfactory progress on coursework as determined by the criteria in the syllabus;
- has been active in the course;

- is unable to complete a portion of the course requirements due to extenuating circumstances beyond their control that occurred after the last day to drop a class (End of Week 7 of Fall/Winter/Spring terms; variable dates for summer courses);
- is able to independently complete the remaining requirements without attending additional classes beyond the term or receiving additional instruction; and
- requests an Incomplete by the published deadline."

See https://provost.uoregon.edu/grades-incompletes-policy

Use of Artificial Intelligence (AI)

All work you submit for this course toward completion of course requirements must be your own original work done specifically for this course and without substantive assistance from others (outside of group memo), including artificial intelligence systems (e.g., ChatGPT). Work you've completed for previous courses or are developing for other courses this term should not be submitted for this course without prior approval of the instructor. Please note that your work may be submitted to AI or plagiarism detection tools to ensure all work is human-created and original. Please also carefully read the academic integrity policy concerning plagiarism below.

Academic Misconduct

You are always expected to do your own work. Copying content from other students and submitting it as your own work is grounds for failing the class. The University Student Conduct Code (available at conduct.uoregon.edu) defines academic misconduct. Students are prohibited from committing or attempting to commit any act that constitutes academic misconduct. By way of example, students should not give or receive (or attempt to give or receive) unauthorized help on assignments or examinations without express permission from the instructor.

Plagiarism

Students should properly acknowledge and document all sources of information (e.g., quotations, paraphrases, ideas) and use only the sources and resources authorized by the instructor. If there is any question about whether an act constitutes academic misconduct, it is the students' obligation to clarify the question with the instructor before committing or attempting to commit the act. Additional information about a common form of academic misconduct, plagiarism, is available at:
www.libweb.uoregon.edu/guides/plagiarism/students.

Respect for Diversity

You can expect to be treated with respect in this course. Both students and your instructor(s) enter with many identities, backgrounds, and beliefs. Students of all racial identities, ethnicities, genders, gender identities, gender expressions, national origins, religious affiliations, sexual orientations, citizenship statuses, ability and other visible and non-visible differences belong in and contribute to this class and this discipline. All students are expected to contribute to a respectful, welcoming and inclusive environment for every other member of the class.

Class rosters are provided to instructors with students' legal names. Please let me know if the name or pronouns I have for you are not accurate. It is important to me to address you properly.

Please let me know if aspects of the instruction, course design, or class activities undermine these principles in any way. You may also notify the [Home Department] at [contact information]. For additional assistance and resources, you may also consider contacting the Division of Equity and Inclusion through their website or by

phone (at 541-346-3175), or the <u>Center for Multicultural Academic Excellence through their website</u> or by phone (at 541-346-3479).

Course Schedule (Weekly Planner)

Class 1/Sept 29 — Formation and Types of Nonprofit Organizations
- 1023 EZ
- Form, LLC, B Corp
- Member Organizations
- Fiscal Sponsorships
- Merger, Acquisition, Affiliation
- Bylaws, Articles of Incorporation

Class 2/Oct 6 — Boards of Directors
- Duties of Care, Loyalty, Obedience - Fiduciary Duties
- Conflicts of Interest
- Personal Liability
- Executive/Reasonable Compensation

Class3/Oct 13 — Regulation of Nonprofit Organizations
- Attorney General, IRS
- Form 990
- Sarbanes-Oxley

Class 4/Oct 20 — Risk Management
- Law of Agency
- Enterprise Risk Management
- Incident Reporting

Class 5/Oct 27 — Employees and Volunteers (HR)
- Volunteers - Volunteer Contact
- Protections for Volunteers – Federal Volunteer Protection Act and State Laws
- Hiring and Employment Practices
- Dual Relationships
- Exempt Employees – FLSA Changes
- Minimum Wage Proposals
- Independent Contractors

Class 6/Nov 3 — Lobbying and Advocacy
- 501(h) Election

Class 7/Nov 10 — Fundraising and Income Production
- Charitable Solicitation
- 990 Reporting
- Events Risk Management
- Unrelated Business Income
- UPMIFA

Class 8/Nov 17 — Discrimination, Accommodation
- Laws Against Discrimination
- Reasonable Accommodation
- Civil Rights, USDOJ
- Harassment/Sexual Harassment
- Criminal Records - Arrests

Nov 24 — Thanksgiving – No Class

Class 9/Dec 1 — Other General Principles of Law
- Contracts
- Torts
- Duty to Warn
- Copyright
- Executive Sessions
- Open Records and Meetings Laws

Class	Lecture Topic	Assignments and Readings

1	Formation and Types of Nonprofit Organizations Bylaws, Articles of Incorporation
	▪ 1023 EZ
	▪ Form, LLC, B Corp
	▪ Member Organizations
	▪ Fiscal Sponsorships
	▪ Merger, Acquisition, Affiliation
	▪ Bylaws, Articles of Incorporation
		1. Nonprofit Law 101 for Journalists http://www.nonprofitlawblog.com/nonprofit-law-101-for-journalists/
		2. Legal Issues Facing Nonprofit Start-up Organizations http://www.nonprofitlawblog.com/legal-issues-facing-nonprofit-start-up-organizations-foundation-center-san-francisco/
		
		1023 EZ
		3. Is The New Form 1023EZ Too Easy? Part I – Introduction https://www.fplglaw.com/insights/new-form-1023-ez-easy-part-introduction/
		4. Is The New Form 1023EZ Too Easy? Part II – What The Experts Think https://www.fplglaw.com/insights/new-form-1023-ez-easy-part-ii-experts-think/
		5. Is The New Form 1023EZ Too Easy? Part III – The Applicant's Decision https://www.fplglaw.com/insights/form-1023-ez-easy-part-iii-applicants-decision/
		
		Form, Bylaws, Articles of Incorporation
		6. Starting a Nonprofit: See https://www.nonprofitoregon.org/pp/legal#StartingNonprofit for variety of resources. For class, read:
		  - NAO Nonprofit Start-up Packet 2020 https://nonprofitoregon.org/sites/default/files/uploads/file/NAO%20Nonprofit%20Start-up%20Packet%202020.pdf
		  - Choose a Business Structure https://www.oregon.gov/business/Pages/choose.aspx
		7. Nonprofit Bylaws – Common Issues http://www.nonprofitlawblog.com/nonprofit-bylaws-common-issues/
		
		Member Organization
		8. Nonprofit Law Jargon Buster – Voting Members vs. Self-Perpetuating Boards http://charitylawyerblog.com/2011/04/26/nonprofit-law-jargon-buster-voting-members-vs-self-perpetuating-boards/
		9. Difference Between Membership and Nonmembership Nonprofits https://www.nolo.com/legal-encyclopedia/difference-between-membership-and-nonmembership-nonprofits.html
		
		Fiscal Sponsorships
		10. Fiscal Sponsorship A Balanced Overview https://nonprofitquarterly.org/fiscal-sponsorship-a-balanced-overview/?_hsenc=p2ANqtz-8Cfsce5xKu1Oqc1ZsAyJuTc5SAdi0zd4FQIgFouqktx4Gu92Ot_IvS5oOwRnme78AWN1HXuW3WdiGFcpmCZq2MLv343Oo_4hNmsVi9G7NCZSL8dZ4&_hsmi=25388277&utm_source=hs_email&utm_medium=email&utm_content=25388277
		11. Fiscal Sponsorship: Six Ways to Do It Wrong http://www.nonprofitlawblog.com/fiscal-sponsorship-six-ways-to-do-it-wrong/
		
		Merger, Acquisition, Affiliation
		12. The M Word: A Board Member's Guide to Mergers (THIS READING IS ALSO IN FILES ON CANVAS) https://www.compasspoint.org/sites/default/files/M_Word%20FINAL%202005.pdf
		13. New 2023 Expansion: Should Your Nonprofit Add Chapters or Affiliates? https://www.legalforgood.com/post/expansion-should-your-nonprofit-add-chapters-or-affiliates
		
		OPTIONAL FOR THIS INTERESTED IN MORE:
		Form, LLC, B Corp
		13. Profit + Purpose: Structuring Social Enterprise for Impact http://www.slideshare.net/brazencareerist/profit-purpose-with-kyle-westaway
		14. Nonprofit Limited Liability Company http://www.nonprofitlawblog.com/nonprofit-limited-liability-company-2/
		15. File to Become a Benefit Company http://sos.oregon.gov/business/Pages/benefit-company.aspx
		16 Nonprofit Chapters and Affiliates https://www.venable.com/files/Event/822f0614-8e54-45f3-b48a-9fad90f4f4ed/Presentation/EventAttachment/b04e259d-59c7-4203-9400-044198b100e3/Nonprofit_Chapters_and_Affiliates_Presentation.pdf

2	Boards of Directors ▪ Duties of Care, Loyalty, Obedience - Fiduciary Duties ▪ Conflicts of Interest ▪ Personal Liability ▪ Executive/Reasonable Compensation	1. A Guide to Nonprofit Board Service in Oregon https://www.doj.state.or.us/wp-content/uploads/2017/03/guide-nonprofit-board-service.pdf 2. What Does Board Service Entail? https://boardsource.org/wp-content/uploads/2023/03/Board-Service-Graphic.pdf?hsCtaTracking=2d07beb4-0612-426a-95ce-f01b4347510a%7C23890670-f8a8-43ea-b96b-8c911503821e new link 2023 3. Read Executive Sessions: How to Use Them Regularly and Wisely https://fliphtml5.com/bfjr/tmqy/basic (ALSO IN FILES ON CANVAS) 4. Avoiding Liability: A Hospital Board Member Primer https://ruralhealth.und.edu/assets/993-4283/avoiding-liability-a-hospital-board-member-primer.pdf 5. Top 15 Non-profit Board Governance Mistakes (From a Legal Perspective) http://charitylawyerblog.com/2009/10/05/top-15-non-profit-board-governance-mistakes-from-a-legal-perspective/ 6. *NO LONGER AVAILABLE! Nonprofit Corporate Governance – Directors' Fiduciary Responsibilities http://mcgladrey.com/content/mcgladrey/en_US/our-insights/newsletters/muse/nonprofit-corporate-governance-directors-fiduciary-responsibil.html* 7. Nonprofit Conflict of Interest: A 3-Dimensional View http://www.blueavocado.org/content/nonprofit-conflict-interest-3-dimensional-view 8. LONG ARTICLE – Students on Point and Grads read in full, undergrads skim for main points about nonprofits. For our class exercise, know the arguments for and against shareholder primacy and director primacy. Corporate Governance Without Shareholders: A Cautionary Lesson from Non-Profit Organizations http://www.djcl.org/wp-content/uploads/2014/09/Corporate-GOVERNANCE-WITHOUT-SHAREHOLDERS-A-CAUTIONARY-LESSON-FROM-NON-PROFIT-ORGANIZATIONS.pdf 9. The Liability Exposures of Nonprofit Board Members http://hpd.zurichna.com/Whitepaper/Zurich-Liability-Exposures-Nonprofit.pdf 10. NOTE: YOU MIGHT NEED TO SIGN UP FOR GUIDSTAR TO ACCESS THIS What You Need to Know about Nonprofit Executive Compensation https://guidestar.candid.org/nonprofit-compensation-report/publication/

| 3 | Regulation of Nonprofit Organizations
▪ Attorney General, IRS
▪ Form 990
▪ Sarbanes-Oxley | 1. Principles for Good Governance and Ethical Practice
Read the 4 page Preamble and skim the 33 principles https://independentsector.org/wp-content/uploads/2016/11/Principles2018-Final-Web.pdf

2. The Rising of the States in Nonprofit Oversight
https://nonprofitquarterly.org/rising-states-nonprofit-oversight/

3. The Shifting Boundaries of Nonprofit Regulation and Enforcement: A Conversation with Cindy M. Lott
https://nonprofitquarterly.org/shifting-boundaries-nonprofit-regulation-enforcement-conversation-cindy-m-lott/

4. The Attorney General's Authority over Charitable Nonprofit Corporations
http://www.texasbarcle.com/Materials/Events/11460/145153.pdf (Note: read the table of contents only!)
Optional: https://lawprofessors.typepad.com/nonprofit/2021/09/supreme-court-of-hawaii-upholds-subpoenas-to-environmental-advocacy-nonprofit.html?utm_source=feedburner&utm_medium=email&utm_campaign=Feed%3A+typepad%2FNoeH+%28Nonprofit+Law+Prof+Blog%29

5. IRS Form 990
Read one of the following two articles:
IRS opens up Form 990 data, ushering nonprofit sector into the age of transparency
https://sunlightfoundation.com/2016/06/16/irs-opens-up-form-990-data-ushering-nonprofit-sector-into-the-age-of-transparency/
OR What is the IRS Form 990? https://turbotax.intuit.com/tax-tools/tax-tips/IRS-Tax-Forms/What-Is-the-IRS-Form-990-/INF14515.html

6. How to Read the IRS Form 990 & Find Out What it Means https://roadmapconsulting.org/wp-content/uploads/2016/03/how_to_read_form_990.pdf

7. Sign up for Guidestar.org (FREE). Look up and review the 990 form for a nonprofit that you are interested in – come to class with a point of information that you find interesting about this nonprofit

8. Charity and Nonprofit Audits
https://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Audit-Process

9. How to lose you 501(c)(3) tax-exempt status (without really trying)
https://www.irs.gov/pub/irs-tege/How%20to%20Lose%20Your%20Tax%20Exempt%20Status.pdf

From Fixing the IRS series: Note: You have to create free account for The Chronicle of Philanthropy.
10. Provide More Money for Enforcement https://www.philanthropy.com/article/Fixing-the-IRS-Provide-More/154757
11. Improve the Application Process https://www.philanthropy.com/article/Fixing-the-IRS-Improve-the/154761

12. Sarbanes-Oxley Act and Implications for Nonprofits
https://www.groundworksnm.org/sites/default/files/SarbanesOxley.BoardSource.pdf

13. Is the Emperor Naked? https://surlysubgroup.com/2017/02/06/is-the-emperor-naked-non-enforcement-of-tax-exempt-organization-laws/#more-12025

14. Unified Registration Statement http://multistatefiling.org/#yes_states |

| 4 | Risk Management
▪ Law of Agency
▪ Enterprise Risk Management
▪ Incident Reporting | 1. Top 10 Risks Faced by Nonprofits
http://nptimes.blogspot.com/2013/08/the-top-10-risks-facing-nonprofits.html

2. Basic Risk Management
https://www.mtnonprofit.org/wp-content/uploads/2018/01/DO_Basic_Risk_Management_Paper.pdf

3. Pages 17-24 ONLY in https://nonprofitrisk.org/wp-content/uploads/2019/03/Risking-It-All-to-Save-the-World-NRMC-White-Paper-2019.pdf

4. Organizational Assessment SKIM SO YOU UNDERSTAND CATEGORIES AND RANGE OF RISKS
https://www.surveymonkey.com/r/?sm=nqYAfltd5pCME8J7VJjBQpxt%2b7TXVQBxdZt6z7IiPZg%3d

5. Legal Risk Management Checklist SKIM SO YOU UNDERSTAND CATEGORIES AND RANGE OF RISKS – THIS IS LONG! https://www.carters.ca/pub/checklst/NFP-Checklist.pdf

6. Everyone read ONE of the following, come to class ready to share a couple main points with everyone.
      Youth: https://nonprofitrisk.org/resources/articles/key-principles-in-youth-protection-considerations-and-action-steps/

      Crisis: https://nonprofitrisk.org/resources/articles/crisis-management-essentials/#:~:text=The%20crisis%20management%20plan%20for%20your%20nonprofit%20will,of%20the%20CEO%2Fexecutive%20director%2C%20with%20obvious%20negative%20impact.

      Collaborations: https://nonprofitrisk.org/resources/articles/collaboration-building-intentional-partnershi/

      Abuse: https://nonprofitrisk.org/resources/articles/protecting-vulnerable-clients-from-abuse/

      Fraud: https://nonprofitrisk.org/resources/articles/a-violation-of-trust-fraud-risk-in-nonprofit-organizations/

7. Agency: Definition
https://www.law.cornell.edu/wex/agency

Please review the following Policy and Form and take the Self-Test that are posted in FILES on Canvas:
8. **Incident Reporting Policy dlang 20120410**
9. **Incident Report Form_200707**
Take the Self-Test:
10. **Incident Reporting Self-Test 201204128**.

Optional FYI Readings::
11. How Nonprofit Organizations Manage Risk
http://www.orgwise.ca/sites/osi.ocasi.org.stage/files/resources/How%20Nonprofit%20Organizations%20Manage%20Risk.pdf No longer available

12. A Nonprofits' Guide to Risk Management and Insurance
https://www.lawhelp.org/files/7C92C43F-9283-A7E0-5931-E57134E903FB/attachments/BC5C891A-81F7-40BA-924A-7C0DE04F0E10/risk-management-manual-jan-2017.pdf New link 2022

13. Nonprofit Risk Management Basics
https://www.kynonprofits.org/assets/32/Nonprofit%20Risk%20Management%20Basics%206%20up.pdf

14. Risk Management Checklist for Boards https://vawnet.org/sites/default/files/assets/files/2017-07/Risk%20Management%20Chklist%20for%20Bds.pdf

15. Checklist for Winding Down https://portal.nonprofitrisk.org/library/fact-sheets/Checklist_for_Winding_Down.pdf#:~:text=Winding%20Down%3A%20A%20Risk%20Management%20Checklist%20.%20A,the%20process%20of%20dissolution%20%28which%20is%20an%20action

16. Grievance Policies for Clients, Volunteers, Employees that are posted in FILES on Canvas |

| 5 | Human Resources: Employees and Volunteers
▪ Volunteers - Volunteer Contact
▪ Protections for Volunteers – Federal Volunteer Protection Act and State Laws
▪ Hiring and Employment Practices
▪ Dual Relationships
▪ Exempt Employees – FLSA Changes
▪ Minimum Wage Proposals
▪ Independent Contractors | 1. Read the entire Nonprofit Hiring Toolkit starting at https://www.bridgespan.org/insights/nonprofit-hiring-toolkit New link 2023 Each section links to the topic.

2. You Hired Who? Top 10 Nonprofit Employment Mistakes http://www.thenonprofittimes.com/news-articles/hired-top-10-nonprofit-employment-mistakes/

3. Compensation for Nonprofit Employees https://www.councilofnonprofits.org/tools-resources/compensation-nonprofit-employees

4. Employee or Volunteer: What's the Difference? http://portal.nonprofitrisk.org/library/articles/employee_or_volunteer.shtml

5. Read pages 2-8 https://www.sterlingvolunteers.com/wp-content/uploads/2017/07/Risk-Management-For-Your-Volunteer-Program-Whitepaper-2.pdf

6. Oregon: Employee or Independent Contractor? https://www.oregon.gov/ic/independent/Pages/EE-IC.aspx Read first 2 FAQs only: What is "direction and control?" and What is "independently established business?" https://www.oregon.gov/ic/independent/Pages/FAQ.aspx

7. BOLI: Weigh factors on independent contractor http://www.gazettetimes.com/business/boli-weigh-factors-on-independent-contractor/article_140c4a00-f224-51d1-a6d9-fc4c2822b949.html

8. Read the Consensual Relationships Policy posted on Canvas under FILES

9. Read the Communications Protocols Policy posted on Canvas under FILES

10. Internship Programs under FLSA https://www.dol.gov/whd/regs/compliance/whdfs71.htm

11. New Guidelines for Internships: The New Unpaid Intern Test https://www.naceweb.org/public-policy-and-legal/legislation-and-regulations/new-guidelines-for-internships-the-new-unpaid-intern-test/

12. Interns in the Nonprofit World http://www.wtplaw.com/documents/2012/07/interns-in-the-nonprofit-world

13. New 2023 DOL Proposed Overtime Reforms and the Impact on Nonprofits https://www.councilofnonprofits.org/sites/default/files/media/documents/2023/overtime-proposed-regulations-analysis-9-5-2023.pdf

14. Must HR Post Job Openings Externally (Post or Promote) https://www.thebalance.com/must-hr-post-job-openings-externally-1919176

15. New Oregon Law Criminal Background Check - READ BAN THE BOX ARTICLE ONLY https://www.hklaw.com/Publications/New-Oregon-Laws-Criminal-Background-Checks-and-State-Retirement-Savings-Plan-07-07-2015/

16. Oregon Minimum Wage https://www.oregon.gov/boli/WHD/OMW/Pages/Minimum-Wage-Rate-Summary.aspx

17. Coaching Analysis: What is influencing unsatisfactory performance? https://hr.williams.edu/files/2014/05/Coaching-Analysis_Handout.pdf

Optional Additional FYI Reading:
Post or promote?
18. Employee Promotion Policy Guide http://smallbusiness.chron.com/employee-promotion-policy-guide-40500.html

Volunteer Risk Management
19. Risky Business: There's liability for the acts of your volunteers http://www.thenonprofittimes.com/news-articles/risky-business-theres-liability-acts-volunteers/

Exit Agreements
20. Exit Agreements for Nonprofit CEOs: A Guide for Boards and Executives https://nonprofitquarterly.org/exit-agreements-nonprofit-ceo-guide-for-boards-and-executives/ |

| 6 | Lobbying and Advocacy
▪ 501(h) Election | 1. IRS: Lobbying
https://www.irs.gov/Charities-&-Non-Profits/Lobbying

2. IRS: Substantial Part Test
https://www.irs.gov/charities-non-profits/measuring-lobbying-substantial-part-test

3. IRS: Expenditure Test
https://www.irs.gov/charities-non-profits/measuring-lobbying-activity-expenditure-test

4. IRS Schedule C to Form 990
https://www.irs.gov/pub/irs-pdf/f990sc.pdf

5. General Lobbying Rules for Nonprofit Organizations
http://www.afterschoolalliance.org/documents/Toolbox/General%20Lobbying%20Rules%20for%20NonProfit%20Orgs%2008%2014%2008.pdf

6. Charities and Issues Advocacy: Doing It Right Part One and Two
http://www.nonprofitlawblog.com/charities-issue-advocacy-right-part-one/
http://www.nonprofitlawblog.com/charities-issue-advocacy-right-part-two-2/

7. Nonprofit Advocacy is More Than Lobbying
http://www.nonprofitlawblog.com/nonprofit-advocacy-is-more-than-lobbying/

8. Self-Declared Exempt Organizations – A Guide to Ensure IRS Compliance
http://charitylawyerblog.com/2012/04/10/self-declared-exempt-organizations-a-guide-to-ensure-irs-compliance/

9. Nonprofit Lobbying – Don't Forget to Register
http://charitylawyerblog.com/2011/10/17/nonprofit-lobbying-dont-forget-to-register/

10. I.R.S. Expected to Stand Aside as Nonprofits Increase Role in 2016 Race
http://www.nytimes.com/2015/07/06/us/politics/irs-expected-to-stand-aside-as-nonprofits-increase-role-in-2016-race.html?_r=0

From "Fixing the IRS" Series: Note: You have to create free account for The Chronicle of Philanthropy.
11. Clarify the Rules on Political Involvement
https://www.philanthropy.com/article/Fixing-the-IRS-Clarify-the/154765
12. Avoid Political Bias
https://www.philanthropy.com/article/Fixing-the-IRS-Avoiding/154755

Citizens United v. Federal Election Commission
13. https://www.brennancenter.org/our-work/research-reports/citizens-united-explained
14. https://www.opensecrets.org/political-action-committees-pacs/super-pacs/2020

15. See page 12 only for chart of Lobbying Rules for Electing and Nonelecting Charities
https://bolderadvocacy.org/wp-content/uploads/2018/06/Worry_Free_Lobbying_paywall.pdf |
| | | |

| 7 | Fundraising and Income Production
▪ Charitable Solicitation
▪ 990 Reporting
▪ Events Risk Management
▪ Unrelated Business Income
▪ UPMIFA | 1. Oregon DOJ Charitable Activities Section
http://www.doj.state.or.us/charigroup/Pages/index.aspx

2. Oregon DOJ Fundraising for Nonprofits
http://www.doj.state.or.us/charigroup/pages/howtofund.aspx

3. Tax Deductions for Charitable Giving – The Nonprofit's Responsibilities
http://www.nolo.com/legal-encyclopedia/tax-deductions-charitable-giving-nonprofits-32212.html

4. Is my volunteer time (and other stuff) tax deductible?
https://thenonprofitcollective.wordpress.com/volunteers-donors/is-my-volunteer-time-and-other-stuff-tax-deductible/

5. Ethical Fundraising
https://www.councilofnonprofits.org/tools-resources/ethical-fundraising

6. IRS Issues Final Regulations on Nonprofit Donor Disclosure: States Likely to Take Action
https://www.venable.com/insights/publications/2020/05/irs-issues-final-regulations-on-nonprofit-donor

7. Sound Advice for Functions and Events Along one – skim and get main points!
https://insurancefornonprofits.org/Resources/Booklet-Events.pdf?_ga=2.224702874.1434015987.1664920555-928864760.1648664580 New ink 2023

8. What is Fundraising (990 Reporting)
https://learn.claconnect.com/assets/0/77/278/c32691eb-529f-4eed-bf03-d78f01158fd9.pdf

9. Top Five Nonprofit Legal Risks
http://charitylawyerblog.com/2015/02/11/top-five-nonprofit-legal-risks/

10. Does My Nonprofit Need to Pay Tax? Understanding Unrelated Business Income Tax
https://nonprofitquarterly.org/2011/12/25/does-my-nonprofit-need-to-pay-tax-understanding-unrelated-business-income-tax/

11. Tax Concerns When Your Nonprofit Corporation Earns Money New link and title 2022 Previous title How to Avoid UBIT
https://www.nolo.com/legal-encyclopedia/taxes-nonprofit-corporation-earnings-30284.html

12. Restricted Gifts/UPMIFA: A Close Look at the Law Governing Endowment Funds
https://www.insidephilanthropy.com/the-gift-adviser/2015/3/10/a-close-look-at-the-law-governing-endowment-funds.html Note: You have to create free account for The Chronicle of Philanthropy.

13. Read article "Oregon Department of Justice Begins Issuing Disqualification Orders"
https://nonprofitlaw.osbar.org/files/2015/12/NOLS_2015Winter.pdf |

| 8 | Discrimination, Accommodation
• Laws Against Discrimination
• Reasonable Accommodation
• Civil Rights, USDOJ
• Harassment/Sexual Harassment
• Criminal Records - Arrests | 1. Laws Enforced by EEOC
http://www.eeoc.gov/laws/statutes/index.cfm

2. Discrimination by Type (read the sections related to Harassment, Sexual Harassment and two other sections of your choice)
http://www.eeoc.gov/laws/types/index.cfm

3. Prohibited Employment Practices/Policies
https://www.eeoc.gov/prohibited-employment-policiespractices

4. ADA, Family and Medical Leave, Harassment
    a. ADA http://www.pbpatl.org/wp-content/uploads/2014/05/ProBono-Partnership-ADA-Overview.pdf
    b. Family and Medical Leave https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/fmlaen.pdf
    c. Preventing Harassment in Workplace https://www.eeoc.gov/policy/docs/harassment-facts.html

5. Criminal Records Arrests and Convictions:
http://www.nolo.com/legal-encyclopedia/oregon-law-employer-use-arrest-conviction-records-hiring.html

6. Enforcing Civil Rights Laws (Skim through all of the separate sections on this page)
http://www.oregon.gov/boli/CRD/pages/c_crprotoc.aspx

7. About the Civil Rights Division, USDOJ – Read about one of the 11 sections or working groups, thinking about its connection to the nonprofit sector
http://www.justice.gov/crt/about-division

Optional Additional FYI Reading:
Your Rights to Equality at Work: Training, Development, Promotion and Transfer
https://www.equalityhumanrights.com/sites/default/files/your_rights_to_equality_at_work_-_training_development_promotion_and_transfer.pdf 94-page booklet (See pg. 18-19 re post or promote)

Have I Been Discriminated Against? https://www.wageproject.org/pdf/mn.pdf No longer available |

| 9 | Other General Principles of Law ▪ Contracts ▪ Torts   -   Copyright   -   Duty to Warn ▪ Executive Sessions ▪ Open Records and Meetings Laws | 1. Contracts: The Basics http://www.nolo.com/legal-encyclopedia/contracts-basics-33367.html

2. 10 Things a Non-Profit Should Include in its Contracts https://www.slideshare.net/mcclarty/10-things-a-nonprofit-should-include-in-its-contracts

3. MOUs versus Contracts http://charitylawyerblog.com/2012/07/02/mous-versus-contracts/

4. Torts Rules of Law http://www.lawnerds.com/testyourself/torts_rules.html

5. Liability Basics Link no longer available - See pdf in Resources/Files in Canvas for this article http://www.mdf.org/documents/mdc_liability_basics.pdf

6. Risky Business – Using Unlicensed Images http://charitylawyerblog.com/2013/05/14/risky-business-using-unlicensed-images/

7. Mental Health Professionals' Duty to Warn (See OREGON in chart) http://www.ncsl.org/research/health/mental-health-professionals-duty-to-warn.aspx

8. Wikipedia: Duty to Warn https://en.wikipedia.org/wiki/Duty_to_warn

9. Arizona Open Meeting Law Basics http Liability Basics for Nonprofit Organizations://charitylawyerblog.com/2013/04/26/open-meeting-law-basics/

10. Executive Sessions: How to Use Them Regularly and Wisely (THIS READING IS ALSO IN FILES ON CANVAS) https://fliphtml5.com/bfjr/tmqy/basic |