Nonprofit Organizations
Professor M. Perry
Assignment for August 29*

Unit IA: Overview of the Nonprofit Sector

Reading:

Textbook: Chapter 1, pages 1-34

Statutory Supplement: Revised Model Nonprofit Corporation Act (“RMNCA”) §§ 1.40(6) and (10), 13.01 (Colorado’s act is based on the RMNCA)
Internal Revenue Code (“IRC”) § 170(a)(1) and (c)
IRC § 501(a), (b) and (c)(1) through (8)
Skim briefly IRC § 501(c)(8) through (25)

The stat. supplement has not yet arrived at the bookstore. Please pick up the handout outside my office (429), which contains the statutes assigned for the first week.

On the web: Briefly visit the following sites:
www.now.org, www.thegabrielfoundation.org
www.davethomasfoundationforadoption.org
www.fordfound.org

Questions:

1. Note the similarities and differences between the purposes and activities of the organizations listed above. If you were to group these organizations based on similarities, how might you do so? We will return to these websites from time to time throughout the semester when we focus on (1) organizational purposes, (2) fundraising and corporate sponsorships, (3) compensation of officers and directors, (4) commercial activity, and (5) lobbying and political activity.

2. Spend a few minutes poking around the web trying to find the strangest (whatever that means to you) non-profit group that you can. What does this group do? Why are you surprised that it is non-profit? Do you think it should merit special tax treatment? You can visit http://apps.irs.gov/app/pub78 to determine whether the group does, in fact, receive special treatment under the federal tax system.

*Unit IB, which will be the assignment for August 31, is on the LexisNexis Webcourse page, for which you will need to self-enroll. A course syllabus is also posted there.