Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.


COURSE SYLLABUS

PLAW 380
LAW OF NONPROFITS

COURSE DESCRIPTION
Consideration of the role of the nonprofit corporation vis-à-vis the business corporation as well as fiduciary relationships and regulatory issues faced by nonprofit corporations. The class will also cover the process for organization of a nonprofit corporation and obtaining tax exempt status.

RATIONALE
Nonprofit organizations play an ever-increasing role in modern society. Further, nonprofit organizations hold a special meaning for Christians because most churches and other Christian organizations are organized as nonprofits. Nonprofit organizations have a host of special tax, corporate, and other rules that govern them and their operations. Therefore, it is critical that a Christian legal professional have a working understanding of the law governing nonprofit organizations.

I. PREREQUISITE
For information regarding prerequisites for this course, please refer to the Academic Course Catalog.

II. REQUIRED RESOURCE PURCHASES
Click on the following link to view the required resource(s) for the term in which you are registered: http://bookstore.mbsdirect.net/liberty.htm

III. ADDITIONAL MATERIALS FOR LEARNING
A. Computer with basic audio/video output equipment
B. Internet access (broadband recommended)
C. Microsoft Word
   (Microsoft Office is available at a special discount to Liberty University students.)

IV. MEASURABLE LEARNING OUTCOMES
Upon successful completion of this course, the student will be able to:
A. Identify the basic principles of law governing nonprofit corporations.
B. Describe the process for organization of a nonprofit corporation and obtaining tax exempt status.
C. Draft documents related to the organization of a nonprofit corporation.
D. Synthesize all of the preceding in light of the Christian worldview.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

A. Textbook readings and lecture presentations

B. Course Requirements Checklist
   After reading the Syllabus and Student Expectations, the student will complete the related checklist found in Module/Week 1.

C. Discussion Board Forums (2)
   The student is required to create a thread in response to the provided prompt for each forum. Each thread must be at least 250 words and demonstrate course-related knowledge. In addition to the thread, the student is required to reply to at least 2 classmates’ threads. Each reply must be at least 150 words.

D. Organization Documents Assignment
   The student will draft a set of organizational documents to form a nonprofit corporation.

E. Organize a Nonprofit Memorandum
   The student will conduct research to determine the steps necessary to fully form a nonprofit organization. The steps will be presented in a memorandum in current Bluebook format. The memorandum must be at least 2,000 words and must contain sufficient citations to indicate where the student derived the steps and the applicable law that requires these steps.

F. Interview Assignment
   The student will conduct an interview with an executive of a nonprofit organization, asking questions about the nonprofit, including its mission and challenges. The student will also ask about the legal issues and taxation-related issues that the nonprofit faces. The student will then prepare a 2,000-word memorandum in current Bluebook format discussing the interview and detailing what he or she learned. No references are required for this assignment unless appropriate.

G. Form 990 Assignment
   The student will locate a Form 990, review the form, and answer a set of questions about the form. The answers to the questions will be submitted as a memorandum in current Bluebook format.

H. Tests (4)
   Each test will cover the Reading & Study material for 2 modules/weeks. Each test will be open-book/open-notes, contain 22 multiple-choice and true/false questions and 3 short-answer questions, and have a time limit of 1 hour.

VI. COURSE GRADING AND POLICIES

A. Points
Course Requirements Checklist 10
Discussion Board Forums (2 at 100 pts ea) 200
Organization Documents Assignment 100
Organize a Nonprofit Memorandum 100
Interview Assignment 100
Form 990 Assignment 100
Test 1 (Modules 1–2) 100
Test 2 (Modules 3–4) 100
Test 3 (Modules 5–6) 100
Test 4 (Modules 7–8) 100
Total 1010

B. Scale
A = 900–1010  B = 800–899  C = 700–799  D = 600–699  F = 0–599

C. Late Assignment Policy
If the student is unable to complete an assignment on time, then he or she must contact the instructor immediately by email.

Assignments that are submitted after the due date without prior approval from the instructor will receive the following deductions:

1. Late assignments submitted within one week of the due date will receive a 10% deduction.
2. Assignments submitted more than one week late will receive a 20% deduction.
3. Assignments submitted two weeks late or after the final date of the class will not be accepted.
4. Late Discussion Board threads or replies will not be accepted.

Special circumstances (e.g. death in the family, personal health issues) will be reviewed by the instructor on a case-by-case basis.

D. Disability Assistance
Students with a documented disability may contact Liberty University Online’s Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.
### COURSE SCHEDULE

**PLAW 380**


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<thead>
<tr>
<th>MODULE/WEEK</th>
<th>READING &amp; STUDY</th>
<th>ASSIGNMENTS</th>
<th>POINTS</th>
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<tbody>
<tr>
<td>1</td>
<td>Schmidt: ch. 1 1 presentation 1 website</td>
<td>Course Requirements Checklist Class Introductions DB Forum 1 Thread</td>
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<tr>
<td>2</td>
<td>Schmidt: ch. 2 1 presentation</td>
<td>DB Forum 1 Replies Test 1</td>
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<tr>
<td>3</td>
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<td>Organization Documents Assignment</td>
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<tr>
<td>4</td>
<td>Schmidt: ch. 4 Parts I–V IRS Publication, 1828: Beginning of Publication–p. 4 1 presentation</td>
<td>Test 2</td>
<td>100</td>
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<td>Schmidt: ch. 4 Parts VI–XII 1 presentation</td>
<td>Organize a Nonprofit Memorandum</td>
<td>100</td>
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<tr>
<td>6</td>
<td>Schmidt: ch. 5 1 presentation</td>
<td>Interview Assignment Test 3</td>
<td>100 100</td>
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<tr>
<td>7</td>
<td>Schmidt: chs. 11, 12 Parts II–III IRS Publication, 1828: pp. 5–17, pp. 21–26 1 presentation 4 websites</td>
<td>DB Forum 2 Thread Form 990 Assignment</td>
<td>* 100</td>
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<tr>
<td>8</td>
<td>Schmidt: ch. 13 1 presentation</td>
<td>DB Forum 2 Replies Test 4</td>
<td>100 100</td>
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</tbody>
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**TOTAL** 1010

DB = Discussion Board

*Grades will not be entered until the completion of each Discussion Board Forum.

**NOTE:** Each course week (except Module/Week 1) begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final week ends at 11:59 p.m. (ET) on Friday.