SYLLABUS
TAX EXEMPT ORGANIZATIONS
FALL 2004
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BOOK:
• Jones, Willis, Brennen, Moran THE TAX LAW OF CHARITIES AND OTHER EXEMPT ORGANIZATIONS
• Internal Revenue Code and Regulations.

OPTIONAL:

Software:
• Tax Exempt CD. This includes the book, slides for most chapters, edited and full versions of most cases, the appropriate code and regulation sections (most of them annotated), all tax exempt forms, and other materials, including a search engine.
  a. You may acquire this from me. Consistent with my contract with West Publishing, you may not purchase the CD unless you have purchased a new copy of the book from West (through a bookstore). You must have the book stamped indicating a CD has been issued. You must register the CD with me. Anyone who purchases the CD will receive an updated version later in the semester containing any added materials.
• Adobe Reader 6.0. This is available free at www.adobe.com. It may also be provided on your gator one disk. If you need to install a new version, be sure to uninstall the old version first, then install the new.
• As an option, you may want to purchase Adobe Acrobat Exchange 6.0, which is available at an academic rate of $59. This would allow you to edit and supplement my electronic materials.

Treatise
• Bruce R. Hopkins, THE LAW OF TAX-EXEMPT ORGANIZATIONS
  o available from the publisher
  o Note: This book is quite expensive, as is its annual supplement; however, it is excellent.

Printed Notes
• Willis, TAX EXEMPT ORGANIZATIONS: A SLIDE PRESENTATION Available at Wilbert's. This is a printed version of the notes/slides found on the CD. It includes citations to cases, rulings, and code/regulation sections, but does not include the materials themselves (which are on the CD).

PREPARATION:
• Students do not generally view this as a difficult course. As a student, I preferred to spend about one-third of my study time preparing for class, and two-thirds reviewing. I strongly recommend you do the same. If you are under-prepared, for a particular class, please attend anyway.

• At a minimum, you should review:
  o All slides for the class.
  o All code sections for the class.

• Ideally, you should:
  o Read the assigned cases and regulations.
  o Work all problems.

PARTICIPATION:
• I enjoy questions and generally will try to answer all of them. Attendance and participation are important. They may affect your grade.

COURSE CONTENT:
• Topic I:
  Charitable Contributions
  Charitable Solicitation weeks 1, 2, and maybe 3
  Charitable Formation

• Topic II:
  Exempt Purposes
  Illegality Doctrine
  Private Inurement Week 3, 4, 5, and 6
  Commerciality Doctrine
  Private Benefit Doctrines

• Topic III:
  Lobbying and Political Activity Week 7

• Topic IV:
  Unrelated Business Taxable Income Week 8, 9, and 10
  Unrelated Debt Financed Income

• Topic Five:
  Private Foundations
  Alternative to Private Foundations Weeks 11, 12, and 13
  Private Foundation Excise Taxes
ASSNIGMENTS:
Week One:
Topic:
   • Charitable Contributions.
Book: Chapter 26. Also, read Chapter 1.

Weeks Two and Three:
Topic:
Continue with prior topic, plus:
   • Solicitation of Contributions
   • Formation of Exempt Organizations and some Procedural rules.
Book: Chapter Eight for Formation
      Slides, Chapter 28 for substantiation and solicitation (no corresponding chapter in the text).

Week Four:
Topic: Exempt Purposes and the Illegality Doctrine.
Book:
Continue with prior topic, if necessary. Read chapter two. At some point during the semester, you should look at chapters three, four, and five. We will not cover them in class.

Week Five:
Topic: Charities.
Book: Chapter Six.

Week Six:
Topic: Commerciality Doctrine.
Book: Chapter Seven.

Note: We will not be able to cover all the material in this long chapter. We will concentrate more on pages 166 through 213.

Week Seven:
Topic: Private Inurement and Private Benefit Doctrines
Book: Chapters Nine and Ten.

Note: This is a huge area. We will not be able to cover it all in one week. We will deal more with Chapter Nine than Chapter Ten, which may not be covered in class at all.

Week Eight
Topics: • Lobbying and Political Activity
Book: Chapters Eleven and Twelve

Week Nine:
Book: Chapter 21. We may begin chapter 22.

Week Ten:
Book: Chapters 22 and 23

Week Eleven:
Topic: Unrelated Debt Financed Income
Book: Chapter 24

Note: The topics from Weeks Eight and Nine may spill over into Week Ten.

Week Twelve:
Topic: Private foundations
Book: Chapter Thirteen.

Week Thirteen:
Topic: Private foundations
Book: continue with prior reading.

Week Fourteen:
Topic: Private Foundation Excise Taxes.
Book: Chapter fifteen