

Introduction to the nonprofit sector

January 11, 2022

PMAP 3210: Introduction to nonprofits
Andrew Young School of Policy Studies

Plan for today

What are nonprofits?

**Why do we have a class
just for nonprofits?**

What are we doing this semester?

**What are
nonprofits?**

What are nonprofits?

Typically, they are:

Corporations

with Special Tax Status

providing a Public Good

They are *not*...

Prohibited from making a profit

Free from paying all taxes

Legally accountable to donors

(except for breaking promises)

Corporation

Legal entity

Board managed

No owners

Organized
under state law

Special tax status

30+ categories of
IRS tax exemption

Different taxes apply
differently (income,
sales, property,
employment, etc.)

Public good

Health

Arts

Education

Social service

Civic

Research

Religious

Find a nonprofit

Make a list of a few organizations you think are nonprofits

Look up a few to see if they are. What do they do? What public goods do they provide?

Hints: Look for things like "501(c)(3)", "tax exempt", or links to give donations

04:00

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Share what you found with your neighbors

04:00



Habitat
for Humanity®



**American
Red Cross**

THE
CARTER CENTER





INTERNATIONAL
RESCUE
COMMITTEE

H I G H



GEORGIA AQUARIUM

Pop quiz!

In 2016, how many nonprofit organizations were registered with the IRS?

- 65,252
- 589,587
- 1,571,056

In 2016, how many nonprofit organizations were registered with the IRS?

-
-
-

65,252

589,587

1,571,056

That's one nonprofit for every 214 Americans!

How many of these filed a
990 tax return with the IRS?

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- 589,587
- 1,571,056

How many of these filed a 990 tax return with the IRS?

- 65,252

- **589,587**

- 1,571,056

Not all nonprofits need to do this!

What percent of the US gross domestic product is attributed to nonprofits?

- 2.7%
- 5.3%
- 16.1%

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Which of these is the largest source of revenue for nonprofits?

- Private contributions and donations
- Earned income
- Government grants

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- **Earned income**
- Government grants

72% from earned income!

**Why do we have a
class just for nonprofits?**

**Why not just learn about
businesses or governments?**

What makes nonprofits unique?

**Why not just learn about
business management?**

**What makes nonprofit
management unique?**

**What are we doing
this semester?**

Who am I?



Who am I?



Superheroes



Class goals

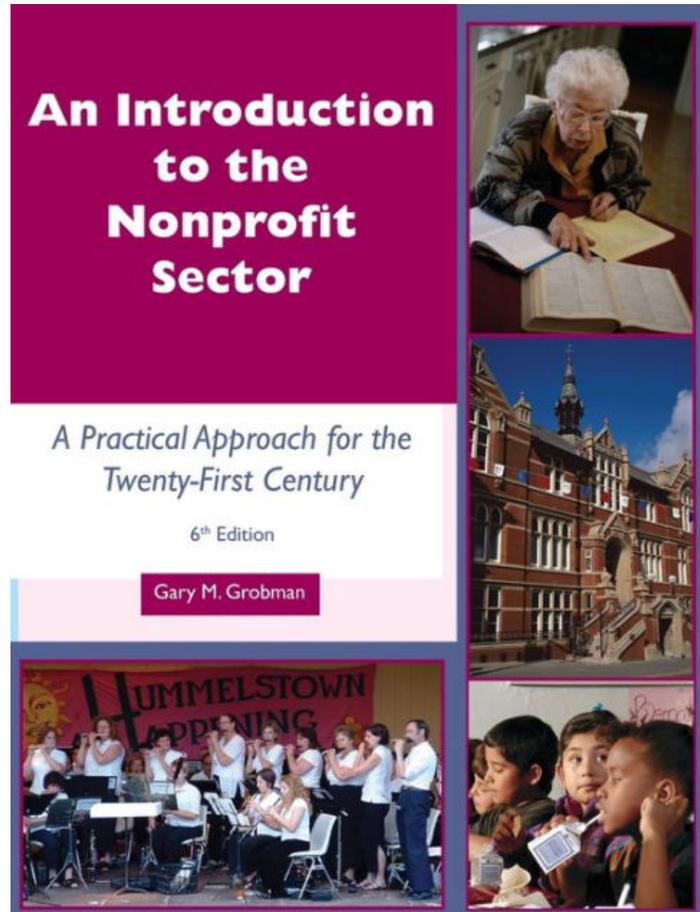
**Discover a deeper appreciation
for the nonprofit sector**

Identify the core purposes of a nonprofit

Understand what makes nonprofits unique

Create a hypothetical nonprofit!

Class readings



Gary M. Grobman, *An Introduction to the Nonprofit Sector: A Practical Approach for the Twenty-First Century*, 6th edition

Other readings and videos

Class website

↓ Schedule & assignments & most other content lives here ↓

nonprofitsp22 .classes.andrewheiss.com

<https://nonprofitsp22.classes.andrewheiss.com/>

You'll have access to this site forever after the class is over

Turn stuff in at iCollege

Assignments

Pre-class check-ins

Why nonprofits?

Team project

No tests!

Why teams?!

Teams are the worst.

Why teams?

I'm not trying to be mean!

Nonprofit work is all about collaboration

You cannot start or work in a
successful nonprofit without teamwork

I'll give you tools to make teamwork suck less!

Pre-class check-ins

On iCollege under "Quizzes"

(but it's not really a quiz!)

Tell me if you're in class +
tell me how prepared you are

Turn in a written response

Pandemic stuff

Please, please, please wear a mask

If you're sick, don't come to class!

(We'll figure out a way to get you caught up!)

**Show grace and patience with each
other**(and with me!)

I'm here to help!

Student hours

E-mail, Calendly, Webex