

Preface

This book is written as a primer on nonprofit organizations. It is not designed to provide an in-depth analysis on any particular point, but to give the reader an overview of the subject. There are many complex legal issues that have been treated very simply. To those who think it may be too simplistic, my answer is that often people who get involved with nonprofits, even those who are well-educated and seemingly sophisticated, are confused about the basic concepts. Unless they can understand these basic concepts, they will never make any headway toward successfully navigating the dangerous shoals that will crop up when least expected. And for those who want more information about a particular subject, numerous publications are available, including several other well-written ABA Business Law Section publications, some of which are listed in Appendix A.

During my years of practice, a number of my clients have asked questions very similar to those that Sam, Pastor Ray, and others ask in this book. I have found it easiest to write as though I were advising Sam or his lawyer. Rather than simply setting forth the law, this book traces Sam's attempt to form and operate his own nonprofit—what works, what doesn't, and why.

I ask the reader's indulgence in my approach, and hope that my attempts at humor will make the end result more readable.

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