

SYLLABUS

WWS 504 (Spring, 2015)

Nonprofits, NGOs, and Philanthropy
Wednesday: 1:30-4:20 p.m., Robertson Hall #014

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Description/Objectives

This course examines policy issues at international, national and local levels. It attempts to provide groundwork approaches to nonprofits, NGOs, and philanthropy. The emphasis is on how philanthropy, nonprofit, and NGO sectors operate, their niche alongside private and public sectors, revenue sources, impact on society, and converse effects of society and its institutions; the policy making process. We will explore the impact of reliance on government or overseas support for Third World NGOs; faith-based service provisions: accountability and transparency; advocacy; and government regulations.

The course will meet once a week in a seminar format. It is a discussion course, and I look for active participation by each student. There will be a reading assignment, not too long, for each week, but I expect close analysis of texts and I look for each student to complete the assignment before class. The basic course requirement is to write a research paper on a topic to be determined in discussion with me. The alternative of an examination will be available for those who prefer, but my strong preference is for one or more research papers.

We will make active use of the Blackboard website prepared for this course.

Books required for purchase are available at Labyrinth Bookstore. The other assigned readings are available on e-reserves.

Books for Purchase:

Lester M. Salamon, ed., *The State of Nonprofit America* (Washington, DC: Brookings Institution Press, 2003). (LMS)

J.Steven Ott and Lisa A. Dicke, eds., *The Nature of the Nonprofit Sector* (2nd ed.) (Westview Press, 2012) (OD)

Websites relevant to Nonprofits, NGOs and Philanthropy:

General sites:

- Idealist.org: www.idealist.org (clearing house for nonprofit ideas and news)
 - NonprofitHub.com: www.nonprofithub.com (very large list of links, broken down by category; some broken, some frivolous)
 - Urban Institute: www.urban.org (general social and economic policy research institute, with section devoted to nonprofits and philanthropy)
 - Guidestar: www.guidestar.org (basic data about nonprofits organization- including organization's tax Form 990 images; free registration required)
 - Independent Sector: www.independentsector.org (broad-based coalition dedicated to improving America's third sector)
 - Harvest Today: <http://www.harvesttoday.org> (nonprofit and philanthropy news and information service)
- Johns Hopkins University, Center for Civil Society: <http://ccss.jhu.edu/>

On Philanthropy:

- EPhilanthropyFoundation.org: www.ephilanthropy.org (organization dedicated to promoting online philanthropy; includes ezine)
 - Ashoka: www.ashoka.org (organization supporting social entrepreneurship, with section dedicated to nonprofits and philanthropy)
 - Philanthropy News Digest: <http://fdncenter.org/pnd> (Foundation Center's online newspaper)
 - American Association of Fundraising Counsel: <http://www.aafc.org> (Organization dedicated to professionalizing and ensuring ethical behavior amongst philanthropies)
 - The Philanthropic Initiative: <http://www.tpi.org> (TPI offers strategic services to philanthropists)
 - American Institute of Philanthropy: <http://www.charitywatch.org> (general purpose philanthropy website, including ratings of organizations)
 - Nonprofit Management Education Center: <http://www.uwex.edu/li/learner/sites.htm> (large list of links to a variety of third sector related sites)
- Center for Strategic Philanthropy & Civil Society: <http://cspcs.sanford.duke.edu/>

On foundations:

- Foundation Center: www.fdncenter.org (database on foundations, for both students and practitioners of philanthropy)
- Foundation Center's international philanthropy page: http://fdncenter.org/research/npr_links/npr08_int.html
- Council on Foundations: www.cof.org (membership organization of foundations providing information, expertise and advice to foundations and general public)
- Minnesota Council on Foundations: <http://www.mcf.org> (includes a variety of non-Minnesota links, especially under "Links of Interest")

On NGOs, US and international:

Center for Global Prosperity: www.global-prosperity.org (new Hudson Institute/Brady Center site on global philanthropy and remittances)

Interaction: www.interaction.org (alliance of 160 of the largest U.S. based NGOs working on international relief and development)

Duke University Non-governmental Organizations Research Guide:

<http://docs.lib.duke.edu/igo/guides/ngo> (includes very comprehensive list of NGOs, including international ones, with weblinks)

Boardsource: <http://www.boardsource.org> (dedicated to NGO development, especially of boards and their members)

Global Policy Forum: <http://www.globalpolicy.org/ngos/index.htm> (GPF monitors UN policy making; this page relates to the UN and NGOs)

February 4 - Session 1: Introduction and course overview.

Required reading:

- Andrew Carnegie, “The Gospel of Wealth” in OD, pp.58-62
 - Pablo Eisenberg, “Introduction: The Key Issues Facing Nonprofit Groups in the Twenty-First Century,” in his *Challenges for Nonprofits and Philanthropy: The Courage to Change* (Hanover, NH: University Press of New England, 2005), ed. Stacy Palmer. Pp. 1-22
 - Peter Frumkin, “The Idea of a Nonprofit and Voluntary Sector,” in his *On Being Nonprofit: A Conceptual and Policy Primer* (Cambridge, MA: Harvard University Press, 2002). In OD, pp. 17-30
- “What is the Nonprofit Sector?” in OD, pp. 10-11
- “The Nonprofit Sector in Brief” in OD pp.12-16
- Rob Reich, “Toward a Political Theory of Philanthropy”

1. The United States

February 11- Session 2: The third sector in the United States

Required reading:

The Filer Commission Report (1975) in OD, pp.63-70

Lester M. Salamon, “The Resilient Sector: The State of Nonprofit America,” in LMS, pp.3-86

David Horton Smith, "The Impact of the Voluntary Sector on Society" in OD, pp.71-79

Recommended reading:

David C. Hammack, "Introduction: Growth, Transformation and Quiet Revolution in the Nonprofit Sector over Two Centuries," *Nonprofit and Voluntary Sector Quarterly*, 2001, 30(1), pp. 157-173.

Peter Dobkin Hall, "Historical Perspectives on Nonprofit Organizations in the United States," in Robert Herman, ed., *The Jossey-Bass Handbook of Nonprofit Leadership and Management* (San Francisco, CA: Jossey-Bass, 2004).

Linda Lampkin and Elizabeth Boris, "Nonprofit Organization Data: What We Have and What We Need," *American Behavioral Scientist*, 2002, 45(11), pp. 1675-1715.

David C. Hammack, ed., *Making the Nonprofit Sector in the United States: A Reader* (Bloomington, IN: Indiana University Press, 2000).

Kristen Renwick Monroe, "A Fat Lady in a Corset: Altruism and Social Theory," *American Journal of Political Science*, 1994, 38(4), pp. 861-893.

Lester M. Salamon, "In Search of the Nonprofit Sector I: The Question of Definitions," *Voluntas*, 1992, 3(2), pp. 125-151.

Jon Van Til, "Defining Philanthropy," in Jon Van Til and Associates, eds., *Critical Issues in American Philanthropy: Strengthening Theory and Practice* (San Francisco, CA: Jossey-Bass, 1990).

Lawrence J. Friedman and Mark D. McGarvie, eds., *Charity, Philanthropy and Civility in American History* (Cambridge: CUP, 2003).

February 18 - Session 3: Theories of the third sector; the role and impact of the third sector

Required reading:

- William A. Diaz, "For Whom and For What? Investigating the Role of Nonprofits as Providers to the Neediest," in LMS pp.657-681
- Michael O' Neill, "Theories," in his *Nonprofit Nation: A New Look at the Third America* (San Francisco, CA: Jossey-Bass, 2002). pp. 35-52
- Charles T. Clotfelter, "The Distributional Consequences of Nonprofit Activities," in Charles T. Clotfelter, ed., *Who Benefits From the Nonprofit Sector?* (Chicago, IL: University of Chicago Press, 1992). pp. 1-23

“Government Failure Theory,” in OD, pp. 151-153

“Contract Failure Theory,” in OD, pp. 154-157

Eleanor Brown and David Martin, “Individual Giving and Volunteering” in LMS, pp.495-517

Recommended reading:

Helmut K. Anheier and Avner Ben-Ner, eds., *The Study of the Nonprofit Enterprise: Theories and Approaches* (New York, NY: Kluwer, 2003).

Kirsten Gronbjerg, *Understanding Nonprofit Funding: Managing Revenues in Social Service and Community Development Organizations* (Sanfrancisco, CA: Jossey Bass, 1993).

Brian E. Dollery and Joe L. Wallis, “Voluntary Organizations as a Response to Market and Government Failure” & “Supply-side Theories of Nonprofit Organizations,” in their *The Political Economy of the Voluntary Sector: A Reappraisal of the Comparative Institutional Advantage of Voluntary Organizations* (Northampton, MA: Edward Elgar, 2003).

Herrington J. Bryce, “The Policy Significance of Nonprofit Organizations: Beyond the Limits of Failure,” in his *Players in the Public Policy Process: Nonprofits as Social Capital and Agents* (New York, NY: Palgrave Macmillan, 2005).

Patrice Flynn and Virginia A. Hodgkinson, eds., *Measuring the Impact of the Nonprofit Sector* (New York, NY: Kluwer, 2002).

Alan Abramson and J. Spann, eds., *Foundations: Exploring their Unique Roles and Impacts in Society* (Washington DC: Urban Institute Press, 1999).

Charles T. Clotfelter, *Who Benefits From the Nonprofit Sector?* (Chicago, IL: University of Chicago Press, 1992).

February 25- Session 4: Foundations

Required reading:

▪ Barry D. Karl and Stanley N. Katz, “Foundations and Ruling Class Elites,” *Daedalus: Journal of the American Academy of Arts and Sciences*, 116/1, Winter 1987, pp. 1-40.

▪ Joan Roelofs, “Introduction,” “What are Foundations?” & “Ideology and Information,” in her *Foundations and Public Policy: The Mask of Pluralism* (Albany, NY: SUNY Press, 2003). pp. 1-63.

▪ J. Craig Jenkins, “Channeling Social Protest: Foundation Patronage of Social Movements,” in Walter W. Powell and Elisabeth S. Clemens, eds., *Private Action and the Public Good* (New Haven: Yale UP, 1999). pp. 206-216.

Recommended reading:

Leslie Lenkowsky, “Foundations and Corporate Philanthropy” in LMS, pp. 459-494

Recommended reading:

Alan Abramson and J. Spann, eds., *Foundations: Exploring their Unique Roles and Impacts in Society* (Washington DC: Urban Institute Press, 1999)

Mark Dowie, *American Foundations: An Investigative History* (Cambridge, MA: MIT Press, 2001).

Waldemar Nielsen, *The Big Foundations* (New York, NY: Columbia University Press, 1972).

Robert Arnove, ed., *Philanthropy and Cultural Imperialism: The Foundations at Home and Abroad* (Boston, MA: G.K. Hall, 1980).

Ellen Condliffe Lagemann, ed., *Philanthropic Foundations: New Scholarship, New Possibilities* (Bloomington, IN: Indiana University Press, 1999)

H. Peter Karoff, ed., *Just Money: A Critique of Contemporary American Philanthropy* (Boston, MA: The Philanthropic Initiative, 2004)

March 4 - Session 5: The third sector and government

Required reading:

“Nonprofit Sector: Increasing Numbers and Key Role in Delivering Federal Services” in OD pp. 340-347

Elisabeth Clemens and Doug Guthrie, eds., *Politics + Partnerships: The Role of Voluntary Associations in America’s Political Past and Present* (Chicago, U. of Chicago Press, 2010), pp.1-27, 209-236, 183-207.

Dennis R. Young, “Third Party Government” in OD, pp.336-339

Kirsten Gronbjerg and Lester M. Salamon, “Devolution, Marketization and the Changing Shape of Government-Nonprofit Relations,” in LMS, pp. 549-586

Recommended reading:

Elizabeth T. Boris and C. Eugene Steuerle, eds., *Nonprofits and Government: Collaboration and Conflict* (Washington, DC: Urban Institute Press, 1999)

Richard Magat, ed., *Philanthropic Giving: Studies in Varieties and Goals* (New York, NY: OUP, 1989), Part III.

Joan Roelofs, "Reforming Government," in her *Foundations and Public Policy: The Mask of Pluralism* (Albany, NY: SUNY Press, 2003).

Lester M. Salamon, *Partners in Public Service: Government-Nonprofit Relations in the Modern Welfare State* (Baltimore, MD: Johns Hopkins university Press, 1995)

A. Najam, "The Four C's of Third Sector-Government Relations: Cooperation, Confrontation, Complementarity and Co-optation," *Nonprofit Management and Leadership*, 2000, 10(4), pp. 375-397.

Jennifer Wolch, "State, Subject, Space: Silences in Institutional Theories of Nonprofit-Government Relations," in Helmut K. Anheier and Avner Ben-Ner, eds., *The Study of the Nonprofit Enterprise: Theories and Approaches* (New York, NY: Kluwer, 2003).

March 11 -Session 6: The third sector and the marketRequired reading:

Burton A. Weisbrod, "The Future of the Nonprofit Sector: Its Entwining with Private Enterprise and Government" in OD pp.348-366

Jon Van Til, "When the Business of Nonprofits is Increasingly Business," in *Growing Civil Society: From Nonprofit Sector to Third Space* (Bloomington, IN: Indiana University Press, 2000), pp. 113-26.

Dennis R. Young, Lester M. Salamon, and Mary Clark Grinsfelder, "Devolution, Marketization, and the Changing Shape of Government-Nonprofit Relations" in LMS, pp.549-586

Michael E. Porter and Mark R. Kramer, "Philanthropy's New Agenda: Creating Value," *Harvard Business Review*, November-December 1999, pp. 121-130.

Christine W. Letts, William Ryan and Allen Grossman, "Virtuous Capital: What Foundations can Learn from Venture Capitalists," *Harvard Business Review* (March-April 1997), pp. 36-44.

Recommended reading:

David Bornstein, *How to Change the World: Social Entrepreneurs and the Power of New Ideas* (Oxford: OUP, 2004).

Christopher Gunn, *Third Sector Development: Making up for the Market* (Ithaca, NY: Cornell University Press, 2004).

J. Gregory Dees, Jed Emerson, and Peter Economy, *Enterprising Nonprofits: A Toolkit for Social Entrepreneurs* (New York, NY: John Wiley and Sons, 2001).

March 18– Fall Break**March 25 - Session 7: The third sector and religion; faith based initiatives**Required reading:

- Mark Chaves, “Religious Congregations,” in LMS, 362-393

Chaves, M and Wineburg, B. [*Did the Faith-Based Initiative Change Congregations?*](#) In *Nonprofit and Voluntary Sector Quarterly*, 2010, Vol. 39, No. 2, pp. 343-55.

- Robert Wuthnow, “The Religious Dimensions of Giving and Volunteering,” in Patrice Flynn and Virginia A. Hodgkinson, eds., *Measuring the Impact of the Nonprofit Sector* (New York, NY: Kluwer, 2002). Pp. 231-245.

- Peter Dobkin Hall, “‘A Bridge Founded Upon Justice and Built of Human Hearts’: Reflections on Religion and Philanthropy,” in his *Inventing the Nonprofit Sector and Other Essays on Philanthropy, Voluntarism and Nonprofit Organizations* (Baltimore: Johns Hopkins University Press, 1992) Pp. 115-133.

- James R. Wood and James G. Hougland, “The Role of Religion in Philanthropy,” in Jon Van Til and Associates, eds., *Critical Issues in American Philanthropy: Strengthening Theory and Practice* (San Francisco, CA: Jossey-Bass, 1990). Pp. 99-132.

Recommended reading:

John DiIulio, “The Lord’s Work: The Church and Civil Society,” in E.J. Dionne Jr. ed., *Community Works: The Revival of Civil Society in America* (Washington DC: The Brookings Institution, 1998)

Robert Wuthnow, “Clash of Values: The State, Religion, and the Arts,” in Elizabeth T. Boris and C. Eugene Steuerle, eds., *Nonprofits and Government: Collaboration and Conflict* (Washington, DC: Urban Institute Press, 1999)

E.J. Dionne, Jr., and M.H. Chen, *Sacred Places, Civil Purposes: Should Government Help Faith-Based Charity?* (Washington DC: The Brookings Institution, 2001)

Peter Frumkin, “Values and Faith” in his *On Being Nonprofit: A Conceptual and Policy Primer* (Cambridge, MA: Harvard University Press, 2002)

Jo Renee Formicola, Mary C. Segers, and Paul Weber, *Faith-Based Initiatives and the Bush Administration: The Good, the Bad, and the Ugly* (Lanham, MD: Rowman and Littlefield Publishers, Inc, 2003)

Amy E. Black, Douglas L. Koopman, and David K. Ryden, *Of Little Faith: The Politics of George W. Bush’s Faith-Based Initiatives* (Washington, DC: Georgetown University Press, 2004)

April 1 -Session 8: Accountability, transparency, advocacy

Visitors: Terrence Meck, the Palette Foundation; Dr. Anu Gupta, consultant on international grantmaking

Required reading:

- Kevin P. Kearns, “Accountability in the Nonprofit Sector” in LMS, pp.587-615
- Jeffrey M. Berry and David F. Arons, “The Age of Nonprofits” & “The Rules are Never Neutral,” in their *A Voice for Nonprofits* (Washington, DC: Brookings Institution Press, 2003). Pp. 1-23, 146-166
- Pablo Eisenberg, “Grant Makers’ Aversion to Advocacy Ignores the Lessons of History,” in his *Challenges for Nonprofits and Philanthropy: The Courage to Change* (Hanover, NH: University Press of New England, 2005), ed. Stacy Palmer. Pp. 140-143.
- Pablo Eisenberg, “The Buck Stops with the Board of Directors,” “Corporate Values Could Poison Nonprofits,” “Accountability and the Weinberg Foundation,” “Press Coverage Sends a Message to Nonprofits: Clean up Your Act,” “How to Help the IRS Improve Charity Oversight” & “Why Charities Think They Can Regulate Themselves,” all in his *Challenges for Nonprofits and Philanthropy: The Courage to Change* (Hanover, NH: University Press of New England, 2005), ed. Stacy Palmer. Pp. 153-159, 171-178, 182-184 & 187-189

“Tax-Exempt Organization” in OD pp.121-124

Arnsberger, Ludlum, Riley and Stanton, “A History of the Tax-Exempt Sector: An SOI Perspective” in OD, pp. 125-157

Recommended reading:

S. Kumar, "Accountability: What Is It and Why Do We Need It?" in S. Osborne, ed., *Managing in the Voluntary Sector* (London: Thomson, 1996)

Elizabeth J. Reid, "Nonprofit Advocacy and Participation," in Elizabeth T. Boris and C. Eugene Steuerle, eds., *Nonprofits and Government: Collaboration and Conflict* (Washington, DC: Urban Institute Press, 1999).

Kevin P. Kearns, "Accountability Concepts and Controversies," in J. Steven Ott, ed., *Understanding Nonprofit Organizations: Governance, Leadership and Management* (Boulder, Co: Westview Press, 2001).

Thomas H. Jeavons, "Ethics in Nonprofit Management: Creating a Culture of Integrity," in J. Steven Ott, ed., *Understanding Nonprofit Organizations: Governance, Leadership and Management* (Boulder, Co: Westview Press, 2001).

2. Beyond the United States

April 8 - Session 9: Introduction

Required reading:

- Abby Stoddard, "International Assistance," in LMS, pp.329-361
- Lester M. Salamon, "Government-Nonprofit Relations from an International Perspective," in OD, pp.367-384

Michael Edwards, "Civil Society as Associational Life," in OD, pp. 402-414

Recommended Reading:

David Bornstein, *How to Change the World: Social Entrepreneurs and the Power of New Ideas* (Oxford: OUP, 2004).

J. Boli and G.M Thomas, "World Culture in the World Polity: A Century of International Non-governmental Organizations," *American Sociological Review*, 1997, 62(2), pp. 171-190.

S. Charnovitz, "Two Centuries of Participation: NGOs and International Governance," *Michigan Journal of International Law*, 1997, 18, pp. 183-286.

April 15 - Session 10: Globalization and the third sector; international NGOs; the US third sector on the world stage

Required reading:

- John D. Clark, *Worlds Apart: Civil Society and the Battle for Ethical Globalization* (London: Earthscan, 2003). Pp. 3-17, 91-108.

Martha C. Nussbaum, "Patriotism and Cosmopolitanism," in Nussbaum, *For Love of Country?* (Beacon Press, Boston, 2002), pp. 3-17.

- L. David Brown and Mark H. Moore, "Accountability, Strategy and International Nongovernmental Organizations," *Nonprofit and Voluntary Sector Quarterly*, 2001, 30(3), pp. 569-587.

- Joan Spero, "The Global Role of U.S. Foundations" (Foundation Center, 2010)

Benjamin L. Read, "State-Linked Associational Life: Illuminating Blind Spots of Existing Paradigms" in OD, pp.385-401

Recommended reading:

Marina Ottaway and Thomas Carothers, eds., *Funding Virtue: Civil Society Aid and Democracy Promotion* (Washington, DC: Carnegie Endowment for International Peace, 2000).

Loren Renz, "International Grant Making by US Foundations: Issues and Directions in the 1990s," *Nonprofit and Voluntary Sector Quarterly*, 1998, 27(4), pp. 507-521.

Kevin Quigley, *For Democracy's Sake: Foundations and Democracy Assistance in Central Europe* (Washington, DC: The Woodrow Wilson Center Press, 1997).

A. Hadenius and F. Ugglå, "Making Civil Society Work, Promoting Democratic Development: What Can States and Donors Do?" *World Development*, 1996, 24(10), pp. 1621-1639.

Marc Lindenberg, "Declining State Capacity, Voluntarism and the Globalization of the Not-For-Profit Sector," *Nonprofit and Voluntary Sector Quarterly*, 1999, 28(4) (Supplement), pp. 147-167.

April 22 - Session 11: The third sector in the third worldRequired reading:

- Helmut K. Anheier and Lester M. Salamon, "Introduction: The Nonprofit Sector in the Developing World" and "Conclusion: Towards an Understanding of the Nonprofit Sector in the Developing World," in Helmut K. Anheier and Lester M. Salamon, eds., *The Nonprofit Sector in*

the Developing World: A Comparative Analysis (Manchester and New York: Manchester University Press, 1998). Pp. 1-50 & 348-373.

- Michael Edwards and David Hulme, “Too Close for Comfort? The Impact of Official Aid on Nongovernmental Organizations,” *World Development*, 1996, 24(6), pp. 961-973.
- Michael Edwards, “NGO Performance: What Breeds Success? New Evidence from South Asia,” in Michael Edwards and Alan Fowler, eds., *The Earthscan Reader on NGO Management* (London: Earthscan, 2002). Pp. 275-292.
- Michael Bratton, “The Politics of Government-NGO Relations in Africa,” *World Development*, 1989, 17(4), pp. 569-587.
- Darcy Ashman, “Strengthening North-South Partnerships for Sustainable Development,” *Nonprofit and Voluntary Sector Quarterly*, 2001, 30(1), pp. 74-98.

Recommended reading:

G. Clarke, “Nongovernmental Organizations and Politics in the Developing World,” *Political Studies*, 1998, 46, pp. 36-52.

Helmut K. Anheier and Lester M. Salamon, eds., *The Nonprofit Sector in the Developing World: A Comparative Analysis* (Manchester and New York: Manchester University Press, 1998)- chapters on Brazil, Egypt, Ghana, India, Thailand.

Michael Edwards and Alan Fowler, eds., *The Earthscan Reader on NGO Management* (London: Earthscan, 2002)

A. Micou and B. Lindsnaes, eds., *The Role of Voluntary Organizations in Emerging Democracies: Experience and Strategies in Eastern and Central Europe and South Africa* (New York, NY: Danish Center for Human Rights and Institute of International Education, 1993)

C. Koch-Weser, “Foundations in the Developing World,” in Bertelsmann Foundation, ed., *The Future of Foundations in an Open Society* (Gütersloh: Bertelsmann Foundation, 1999).

Michael Edwards and David Hulme, eds., *Beyond the Magic Bullet: NGO Performance and Accountability in the Post-Cold War World* (London: Macmillan, 1995)

3. Conclusion: Thinking about making policy for the third sector

April 29 - Session 12: Policy making

Required reading:

- Helmut K. Anheier, Lisa Carlson and Jeremy Kendall, “Third Sector Policy at the Crossroads: Continuity and Change in the World of Nonprofit Organizations” in Helmut K Anheier and

Jeremy Kendall, eds., *Third Sector Policy at the Crossroads: An International Nonprofit Analysis* (London: Routledge, 2001). 16 pages; available at:
<http://site.ebrary.com/lib/princeton/Doc?id=2002824>

- Christopher Gunn, “Public Policy for Third Sector Development” & “Developing a Future,” in his *Third Sector Development: Making up for the Market* (Ithaca and London: Cornell University Press, 2004) Pp. 167-199.

Recommended reading:

Avner Ben Ner and T. Van Hoomison, “The Governance of Nonprofit Organizations: Law and Public Policy,” *Nonprofit Management and Leadership*, 1994, 4(4), pp. 393-414.

John G. Simon, “The Tax Treatment of Nonprofit Organizations: A Review of Federal and State Policies,” in Walter W. Powell, ed., *The Nonprofit Sector: A Research Handbook* (New Haven, CT: Yale University Press, 1987).

Alan Abramson, Lester M. Salamon and C. Eugene Steuerle, “The Nonprofit Sector and the Federal Budget: Recent History and Future Directions,” in Elizabeth T. Boris and C. Eugene Steuerle, eds., *Nonprofits and Government: Collaboration and Conflict* (Washington, DC: Urban Institute Press, 1999).