
Ensuring the Continuity of the African-American Family Reunion by Organizing a Nonprofit Entity

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Abstract

The family reunion is deeply embedded in African-American culture. This tradition began to flourish in America during the pre-Civil War period as a means of bringing together kin that had been separated by operation of law. Despite the lack of value assigned to African-American families during enslavement and reinforced during the post-Civil War era, the intrinsic importance of family to African Americans survived. Family reunions enabled them to foster unity and connectedness among family members despite vast differences in education, income, and geographical locations. Today, the scope of the family reunion extends beyond this function; they also serve to affirm cultural pride and often serve charitable community outreach functions. Because of the multifaceted objectives of these gatherings, it is vital that families organize their reunions in a way that is recognized and protected under the law. The corporate model provides structure, systematic record keeping, and limited liability for reunion organizers. It also facilitates a smooth transition from one reunion to the next, and preserves cherished family history and traditions for future generations. If organized as a nonprofit, a family reunion would be permitted to solicit funds for charitable purposes, thereby allowing for the establishment of scholarship foundations, sponsorship of community service activities, and other efforts to improve the lives of African Americans on a larger scale. These many efforts would be best conducted under the structure of a nonprofit corporation.

Introduction

A significant number of African Americans participate in annual family reunions. These annual gatherings are more than a means to reconnect; they also allow the family to meet new members and pass down traditions to younger generations. “Family reunions are so prevalent that many cities target African Americans for potential tourism, touting African-American historical tours, essay contests and cultural events in order to draw reunion participants to their cities” (Miller-Cribbs, 2004, p. 160). In addition, social and political groups court the reunions because they can serve as forums for the expression and delivery of social and cultural

messages. The increased frequency of such solicitations strongly indicates that reunions should take on a more formalized structure than they currently utilize.

Typically, family reunions are organized by small groups of relatives using a general theme as a focal point for the event. At the conclusion of each annual gathering, a host group is selected to organize and sponsor the reunion for the following year. This cycle is repeated on a yearly basis, very often with little capital, structure, and guidance for the succeeding organizers, who essentially start anew. Moreover, little of the institutional and organizational history is formally—or even informally—documented. Each year, memories of the previous year’s event are passed along in the oral tra-



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dition often seen in the African-American community. The organizers lack the ability to maintain records of reunion procedures, memorialize important events and traditions, and establish accounting systems that can withstand close scrutiny by other family members are absent. Moreover, the reunion does not have the tax-exempt status that permits tax deductions for charitable contributions.

Creating a corporate entity responsible for conducting the reunions provides funding opportunities that extend far beyond minor purchases like cups and plates. Because of the lack of a formalized structure, those who plan the gatherings are unable to raise money from the local businesses and groups that court the interest of African-American family reunions. A properly incorporated nonprofit can obtain a federal tax identification number, thereby providing individuals and businesses with an incentive to make charitable contributions. Incorporation would also provide structure, management stability, and legitimacy through the issuance of a state charter. This article will explore the ramifications of incorporating a family reunion and examine how incorporation would enhance the fundamental purposes of family reunions: ensuring the continuity of the family unit, its unique traditions, and its social and cultural vision for generations to come.

The Importance of Preserving the Family

The connection between the individual and the family has always been strong in the African-American community. This inextricable link between the individual and the collective unit as a source of strength and continuity has been noted frequently in African-American literature—fiction and nonfiction alike—as well as in legal and social commentary. “The extended family has been highlighted as a strength among African Americans” (Miller-Cribbs, 2004, p. 161). Much of the African American experience has been chronicled through family traditions by way of oral histories. Alex Haley’s quasi-historical novel *Roots* contains many variations on the conveyances of family history through story telling. For example, when Kunta Kinte (the predominant character in *Roots*) is born, his father immediately summons family members to continue “the tradition that had been passed down from the late Gran’mammy Kizzy and Chicken George, and there was much joking afterward that if ever anyone among them should neglect to relate the family chronicle to any new infant, they could surely expect to hear from the ghost of Gran’mammy Kizzy” (Haley, 1976, p. 809).

The continuity of the African-American family has always consisted of an interwoven tapestry of blood relatives and fictive kin. The patterns of connectedness of family and kinship began to thrive during the pre-Civil War period. “As Africans and African Americans worked together, and intermarried, the web of friendship and kinship bridged the divide that once separated them” (Berlin, 2010, p. 85). The expansion of the meaning of kinship continued after the Civil War: “‘Then, after emancipation—you had people wanting to find each other,’ trying to find both blood kin as well as ‘men and women who acted as surrogate parents to them on the plantation,’ thus extending the notion of ‘family’ beyond blood” (Miller-Cribbs, 2014, p. 163).

The significance of family was so strong in the African-American community that it persevered despite the many formidable obstacles designed to break down the family structure of enslaved Africans and displace its members. Designating enslaved Africans as chattels rather than human beings forced the separation of families. Connecting the enslaved to the land “might prevent the separation of slave families, or rather, permit their existence” (Morris, 1996, p. 64). Legal classifications and other aspects of enslavement acted as destructive forces which served to “weaken and distort the highly revered institution....” (McCoy, 2011, p. 1). There was little support for the protection of enslaved families. Reforms that sought to create such protection “threatened the economic viability of the capital and labor markets. No other issue (marriage amongst slaves) so clearly exposed the hybrid nature of the regime; so clearly pitted economic interest against paternalism, and defined the limits beyond which the one could not reinforce the other” (Genovese, 1976, p. 53). There was no great interest in—and much financial interest against—protecting the family unit of enslaved Africans “because [to do so] would extend rights to slaves. . . . The problem here, of course, was that this extension of rights was in opposition to the market” (Morris, 1996, p. 438).

The application of market forces to prevent the preservation of slave families is exemplified in the 1850 case of *Hull v. Hull*. The central question before the court was whether or not estate debts of the deceased, when real and personal property were unencumbered and available, must be paid by funds from the sale of a specified personal property (the grant of slaves to the testator’s daughter) or from a devise of real property (left to the testator’s son) (*Hull v. Hull*, 1850, p. 68). Longstanding precedent in feudal England allowed for the depletion of personal property in order to preserve land. This was due to rules under feudalism in which

“landed estate[s] constituted the predominant element in social and political organization. And hence, we can hardly be surprised at the vast importance that was attached to its possession” (Morris, 1996, p. 78). In ruling that real property and personal property should be equally subject to the debt exhaustion of the deceased, the court reasoned that real property did not have the same social value in America as in England, as no landed aristocracy existed in America: “Lands have not here that adventitious value, which for causes we have investigated, obtains in the parent country. They are not more valuable than personal property; than negroes, for example. Indeed, the latter, if facility of converting them into cash, at an established marketable value, may be considered a test, are the most desirable of the two” (*Hull v. Hull*, 1850, pp. 68-70). The court found that the legal difference between selling a person of African descent and selling real property was nothing more than the ease of conducting each transaction. The *Hull* decision highlights that market price was the fundamental consideration in determining the value of enslaved Africans—one that superseded any other classification that may have preserved their family units.

The fragility of the enslaved African-American family is further illustrated in the North Carolina case of *Howard v. Howard* that decreed, “the relationship between slaves is essentially different from that of man and wife joined in lawful wedlock” (*Howard v. Howard*, 1858, p. 253) In *Howard*, an African-American couple (Miles and Matilda) had married each other while they were enslaved in what the court called “the manner usual among slaves”—presumably, the tradition of “jumping the broom” (*Howard v. Howard*, 1858, p. 236). Miles was subsequently emancipated, and he then purchased his wife. After Matilda gave birth to their first child, Frances, Miles emancipated Matilda. They lived together as man and wife and had several other children, but did not conduct an additional marriage ceremony while they were both free. After Matilda died, Miles married a free woman “with due ceremony” and fathered four children with her (*Howard v. Howard*, 1858, p. 236).

The question presented to the *Howard* court was whether children born as the result of a union between two slaves who were later emancipated were legitimate heirs to the property of the freed man upon his death. When Miles died intestate, his children with Matilda (the *Howard* plaintiffs), asserted that they were Miles’ heirs as “tenants in common” with the children of Miles and his second wife (the defendants) (*Howard v. Howard*, 1858, p. 254). The defendants, on the other

hand, “claimed to be the only legitimate children and the sole heirs of their father” (*Howard v. Howard*, 1858, p. 254). The court began its analysis by examining the validity of marriage between enslaved persons. It found that “[a] slave, being property, has not the legal capacity to contract, and is not entitled to the rights or subjected to the liabilities incident thereto” (*Howard v. Howard*, 1858, p. 256). In other words, property cannot marry; therefore, marriages of enslaved persons were not legally cognizable. For the marriage between Miles and Matilda to have been deemed valid, the court held, “the parties after being freed, ought to have married according to law” (*Howard v. Howard*, 1858, p. 240). Because this additional marriage did not take place, the court found that their children were not legitimate and could not inherit (*Howard v. Howard*, 1858, p. 240). The court even appears to castigate Miles and Matilda for bringing harm upon their offspring: “it is the misfortune of their children that they neglected or refused to do so” (*Howard v. Howard*, 1858, p. 240).

Moreover, the court found that Frances would have been illegitimate even if Miles and Matilda had married after Matilda’s emancipation. At the time of Frances’ birth, Matilda had not yet been freed by Miles. Thus, Matilda could not legally marry, not only because of an enslaved party’s lack of capacity to contract, but also because she, as a slave, was merely chattel property of the owner, who had “the paramount right of ownership in the property [Matilda]” (*Howard v. Howard*, 1858, p. 236). Such a relationship, the court declared, would be “repugnant” and “a legal absurdity” (*Howard v. Howard*, 1858, p. 236). If the emancipated Miles had married another woman before Matilda’s emancipation, he could not have been convicted of bigamy; even after Matilda was freed, neither would have committed bigamy by marrying someone else (*Howard v. Howard*, 1858, p. 237).

By asserting that a marriage between slaves was distinguishable “from that of man and wife joined in lawful wedlock” and would not be recognized by law, and that children of such unions could not be considered legitimate, the court made clear that the family bonds between married slaves and their children were non-existent (*Howard v. Howard*, 1858, p. 236). It also established that an emancipated slave could not marry an enslaved person, since the enslaved party had no right to enter into the marital contract. Thus, the laws that were inherently destructive to the familial bonds between enslaved Africans continued to wreak havoc on these families even after all parties had been emancipated. By defining enslaved persons as mere property, these laws

and the court decisions that relied on them destroyed the cohesiveness of African-American families and caused irreparable harm to relationships between family members. The *Howard* and *Hull* decisions offer further proof that “one of the most devastating aspects of the slavery experience was its ability to weaken and distort this highly revered institution...” (McCoy 2011, p. 1).

The question of whether enslaved Africans should be classified as real property or chattels was another facet of the overwhelming obstacles enslaved Africans faced in trying to maintain a family unit. From a familial vantage point, the classification as real property may have allowed for a more cohesive family because it reduced the risk of families being ripped apart through the transfer of ownership. However, “the moral significance of defining slaves as real property, as chattel, or as a hybrid of chattel and real estate was of little, if any, value to the slave” (Copeland, 2010, p. 940). Both classifications were highly destructive to the family unit. In asserting that no legally cognizable marital relationship could exist between slaves, the *Howard* court noted that “with slaves [a marriage] may be dissolved ... by the sale of one of both, depending upon the capsize or necessity of the owners.” Such sales were commonplace and often separated family members. Record keeping of the time was lacking and provided little to no guidance or directions for those who sought to reconnect with family from whom they had been separated: “Slaves are transitory and changeable both in the time and place of their existence and difficult to be traced to the root from which they sprang; and the more so, since having no surname by which different families may be distinguished, no register is sufficient to remove the difficulty” (*Blackwell v. Wilkinson*, 1768).

In the face of seemingly insurmountable obstacles, both legal and logistical, enslaved Africans remained dedicated to preserving the family unit, and ultimately prevailed. “It was the structure of the African American family, grounded in unavoidable collectivism, that enabled survival from slavery and sustenance throughout the tumultuous days of Jim Crow and widespread white supremacy” (McCoy, 2011, p. 1). Family reunions played a vital role in maintaining these cherished connections, and they continued to do so over the decades. Today, the family reunion is a critical component of carrying on the traditions and ensuring the survival of African-American families. These events fill a number of needs, such as preserving closeness, updating members on the current status of their kin, facilitating intra-family communication regarding common ancestors and their legacies, celebrating African-American

culture, and building bridges between the past, the present, and the future.

The Role of Family Reunions

The modern African-American family reunion has its roots in the historic struggles of free and enslaved Africans to maintain familial bonds despite all-too-common physical separation and the difficulty of locating members who had been taken to distant locations. “African American reunions have been traced as far back as emancipation, when reunions were organized by former slaves from a particular area or plantation” (Miller-Cribbs, 2004, p. 163). These events “emerged as rituals capable of strengthening and stabilizing the African American family, and as tools for building strong and viable foundations for future generations” (McCoy, 2011, p. 1). In fact, the underlying practice of African-American families gathering for purposes of solidifying rituals and reinforcing unity likely predates the Civil War.

In writing *Roots*, Alex Haley traced his family history back to Africa, inspired by the oral storytelling of his older female relatives. These women would travel each summer to his grandmother’s home to visit and share family history that stretched back to the days before the Civil War: “Most often they talked about our family—the story had been passed down for generations” (Haley, 1972). They traced the family’s American experiences to an African “who called himself ‘*Kin-tay*’” who had been captured and sold into slavery: “The furthest-back person Grandma and the others talked of—always in tones of awe, I noticed—they would call “The African” (Haley, 1972). Haley’s research took him to The Gambia, where he met a *griot* (an oral historian) who spent hours telling him the oral history of the Kinte clan, which Haley incorporated into *Roots* (Haley, 1972).

In *Roots*, the life of Kunta Kinte begins with a family reunion. When Kunta is born in the hut of his parents, Omoro and Binta, news of his birth is sent via “tau-tang drums” and “Omoro’s two brothers ... journe[y] from far away to attend the ceremony” (Haley, 1976, p. 3). The event includes the sharing of both food and oral history. Elders from the village attend and tell stories of Kunta’s lineage, and the gatherers celebrate with “calabash containers of ceremonial sour milk and sweet munko cakes of pounded rice and honey” (Haley, 1976, p.3.). A central theme that runs throughout *Roots* is the importance of preserving family history and traditions through oral accounts passed down through generations.

The publication of *Roots* served to invigorate African-American interest toward a more comprehensive understanding of both African culture and personal family history. African Americans “were inspired to uncover [their] genealogies and unearth familiar roots that had been buried under layers of accumulation and entangled in illusions of integration” (McCoy, 2011, p. 3). This awakening of interest in the culture and history of the African-American community brought light to the importance of family reunions. The narrative of connectedness to African roots is woven into many African-American family reunions through storytelling, traditions, and the embracing of African culture. At reunions, family members can learn about both African culture and their family’s unique experiences from older relatives, who are often repositories of family histories, lineage, and rituals.

While the sharing of oral history remains a vital part of these gatherings, oral recordkeeping is not the ideal manner for accurately preserving family history and traditions. It is subject to the frailties of the mind and may be influenced and altered by innocent misunderstandings or even deliberate mistruths. Creating detailed written records of these accounts and a systematic method of storing them is therefore critical to maintaining their accuracy for future generations.

Another important aspect of the African-American family reunion is the comfort and solace it provides to family members through the renewal of family bonds and the ability to extend those bonds to new family members. In this aspect, modern reunions echo the early gatherings that took place following the Civil War, which were crucial to rebuilding and strengthening family ties that had been severely damaged by slavery and its aftermath. The connectivity of the past from African roots throughout the Great Migration has resonated as a part of southern black culture. “Even those who resided elsewhere maintained southern family connections, as did their progeny” (Patterson, 2005, p. 21). The nexus between the past, present, and future involves a dynamic that calls upon one to acknowledge “the past as something significantly more than the origins of the present” (Patterson, 2005, p. 21). Family reunions offer not only an opportunity to remember the past in a historical sense, but also an occasion to learn about and honor the struggles that earlier generations faced. Moreover, in a broader sense, the examination of family histories and ancestral struggles provides an opportunity to design the path toward self-determination of African Americans within the microcosm of family.

While there is some validity to the idea that it takes

a village to raise a child, it is axiomatic that core values, including self-respect, respect for others, and respect for traditions emanate from the family. Reunions serve as a reminder that African Americans not only should familiarize themselves with the past, but must never forget the lessons of history. “While family reunions are a time to remember the past, they also provide an opportunity to look forward to the future” (Williams, 2000, p. 14). Family reunions are building blocks for such endeavors because they reinforce the principles of family bonding and unity and the fostering of positive intergenerational relationships. The stronger these ancestral links, the more enduring those that follow will be.

Ensuring the continuity of the family reunion is therefore key to preserving the past and securing the future of the family. The lack of structure in the current family reunion system poses risks to such continuity. The responsibility for organizing a reunion shifts each year to a different branch of the family, potentially placing great burdens on smaller or less prosperous branches. In addition, as family members age, they must increasingly rely on younger members to plan the gatherings. While integrating younger generations is both important and necessary, presuming that they will shoulder the burden relies on three fragile beliefs: first, that subsequent generations have a sufficient level of interest to organize the reunions; second, that future generations will preserve cultural and familial knowledge and traditions; and third, that the reunion has an established framework that enables a seamless and orderly transition from one generation to the next. If these conditions are not met, a family’s reunion system could falter and even fail.

To ensure continuity and the long-term perseverance of family reunions, a formal organizational structure must be considered. Incorporating the family reunion will provide the type of framework and resources that will both enhance and ensure the long-term survival of this vital component of African-American culture.

Incorporating the Family Reunion

There are several important factors one must take into account in determining the most viable organizational form for a family reunion. These include four key concerns:

1. Cost;
2. Liability of the members/owners;
3. Structure, continuity, and stability; and
4. Tax implications.

The Cost Factor

Unlike other organizational forms, the costs associated with the creation of a corporation may dissuade many from using this structure. “The corporation is the only type of business organization that costs money for the privilege of being brought into existence” (Kaplan, 1989, p. 36). Securing the reunion’s initial charter will likely involve legal fees. One must exercise caution if proceeding without legal advice because incorporating an entity involves many pitfalls that could lead to litigation or tax issues. Other costs generally associated with incorporation include, but are not limited to: fees charged by states for granting a corporate charter, filing fees, registration fees, and other regulatory costs. A corporate entity may also require greater involvement from lawyers and accountants in meeting the requirements of federal and local state laws than other forms of business. The engagement of these professionals will certainly increase the costs associated with running a family reunion as a corporate entity.

The statutory schemes of most states classify corporations in two broad categories: for-profit or non-profit. An entity organized as a for-profit corporation is generally authorized to issue shares to its stockholders, who may, from time to time, receive dividends. In contrast, a nonprofit corporation may not issue shares, and its income may not be distributed; rather, the income is reinvested in the nonprofit’s endeavors. State corporate codes allow for the organization of nonprofit corporations as a means of conducting business for charitable, social, and educational purposes. Nonprofit corporations are a suitable way for a family reunion organization to organize and protect members from individual liability. The costs of creating a nonprofit are generally no different from that associated with any other corporation due to the same filing and state regulatory requirements which are likely to require the assistance of professionals.

Limitation of Liability for Members

One of the greatest advantages of incorporating an organization is the limitation of personal liability it offers. An incorporated organization is a separate and distinct entity from its members. While the corporation may be held liable for wrongful acts, its members are protected from such liability by the “corporate veil”—the term for the legal separation of the corporate entity from the individual members. The veil is an imaginary wall that insulates members’ assets from lawsuits and

protects those assets from seizure or attachment in the event of a legal judgment against the corporation.

To avail themselves of this protection, directors and officers of a corporation must conduct its business in the manner prescribed by the laws of the state in which the entity is incorporated. The corporation must operate as a separate and distinct entity from the directors and officers and any other businesses they might own. Because of the close relationships involved in family reunions, it is particularly important that individuals who manage the corporate affairs of the reunion maintain clear lines of demarcation between their acts as officers and directors of the corporation and their actions as individuals. Under no circumstances should their personal assets be commingled with corporate assets, nor shall corporate assets be used to advance the interests, both personal and professional, of officers and directors of the company.

Any family member who serves as an officer, director, or agent of the corporation must be cognizant of the duty to act in the best interest of the organization. This principle holds true despite personal allegiances, feelings, or family relationships. The law commands that the corporate veil may be “pierced”—thereby exposing individuals to personal liability—in the event that assets are commingled or when the corporate veil is improperly used to hide fraudulent actions. “[C]ourts pierce the corporate veil under the theory that the corporation was not operated as a separate entity, but was just another side [or alter ego] of the individual or group who actually controlled the corporation” (Clarkson, Miller, & Cross, 2012, p. 768).

The 2007 case of *In re Aqua Clear Technologies* presents an excellent illustration of the application of the alter ego theory to impose liability on those who wrongfully attempt to shield themselves behind the corporate veil. The case involved Harvey and Barbara Jacobson, a husband and wife whose small business, Aqua Clear, filed for bankruptcy. Although Barbara was listed as the president of Aqua Clear, she admitted that she had never been involved in or responsible for any aspect of the business (*In re Aqua Clear*, 2007, p. 572). In addition, neither she nor her husband received a formal salary; instead, Harvey drew funds from the business at his sole discretion. (*In re Aqua Clear*, 2007, p. 572). They also used corporate funds to pay for all manner of household expenses, such telephone, water, electricity, lawn care, and pool services for their home, as well as health insurance premiums for Barbara and her adult daughter (neither of whom performed employee services for Aqua Clear) (*In re Aqua Clear*, 2007, p. 573). In light of these facts, the court found

that Barbara had breached her fiduciary obligation to perform her duties as president in good faith and in the best interest of the corporation, and pierced the corporate veil to find Barbara personally liable for the misused funds (*In re Aqua Clear*, 2007, p. 577). The court also found that the Johnsons had committed fraud after Aqua Clear filed for bankruptcy by creating a new company, Discount Water Services, to which they transferred the assets of Aqua Clear in exchange for no *bona fide* consideration (*In re Aqua Clear*, 2007, p. 573). Discount Water Services was virtually identical to Aqua Clear, and the court deemed it an “alter ego” that had been specifically formed “to thwart the collections efforts” of Aqua Clear’s creditors (*In re Aqua Clear*, 2007, p. 579). This finding prevented the Johnsons from using the new company to evade personal liability.

To limit their personal liability, directors and officers of a corporation that runs a family reunion must be mindful that their fiduciary duty requires a strict adherence to the obligations they owe to the corporation. These obligations include fairness, openness, honesty, loyalty, and due care. Allowing a corporation to engage in fraudulent acts or to be used for improper purposes may expose its directors and officers to personal liability.

Directors and officers also individually owe a duty of care, which is separate and distinct from the corporation’s own duty, to avoid acting in a manner that creates unreasonable risks of injury to third parties. This can prove important for a corporation that conducts events like family reunions, where torts (wrongful acts that cause someone to suffer loss or harm, physical or otherwise) might take place. In a lawsuit, “directors or officers of a corporation do not incur personal liability for torts of the corporation merely by reason of their official position, unless they participate in the wrong or authorize or direct that it be done” (*United States Liab. Ins. Co.*, 1970, p. 595). To avoid liability for an injury or harm, the directors of the family reunion corporation must ensure that they play no meaningful role in the activity that results in the harm. “[A]n officer or director will not be liable for torts in which he does not personally participate, of which he has no knowledge, or to which he has not consented. ... While the corporation itself may be liable [42 Cal. 3d 504] for such acts, the individual officer or director will be immune unless he authorizes, directs, or in some meaningful sense actively participates in the wrongful conduct” (*Teledyne Industries, Inc.*, 1975, pp. 736-737).

Observing these requirements enables the directors, officers, and agents of the family reunion corporation

to plan and run the family reunion without opening themselves to personal liability for the corporation’s financial losses and any tort damages the corporation might have to satisfy. This limitation of liability makes the corporate form an attractive option for those who plan the reunions.

Structure, Continuity, and Stability

While a corporation’s by-laws control the authority vested in offices and directors, members are able to elect and discharge those who hold such positions. The by-laws will generally provide for the following:

- Election of officers
- Term of office
- Notice of election
- Discharge of officers
- Meetings and member input

By-laws are the essential governing documents of a nonprofit. Because by-laws are legal documents, enlisting the assistance of an attorney in drafting them is critical. Board members must not only comprehend the meaning of the by-laws, but must also strictly follow their provisions in order to make sure that the corporation is properly executing its mission. Board members should periodically review and make changes to the by-laws if necessary.

In family reunions, it is important to ensure relevancy and continuity. Staying relevant keeps family members interested in attending the gatherings. The company should welcome the feedback and involvement of other family members. This influx of new ideas keeps the entire family engaged and invested in the reunions and can help bridge potential generational divides that might erode the relevancy of the gatherings. The by-laws should guide the officers and directors in implementing short-term changes to address current concerns and long-term efforts to preserve corporate continuity.

Continuity is important to all corporations, and the corporate structure is designed to maintain it. The annual nature of family reunions makes ensuring continuity particularly imperative. The articles of incorporation for a nonprofit organization generally provide that the duration of the entity shall be perpetual. This simple statement allows for the corporation’s continued existence even when directors, officers, and members resign, die, or otherwise leave. The court’s findings in *Aqua Clear* underscore the importance of ensuring that corporate entities have a separate and distinct existence from its officers, directors, and members. That line of

demarcation must remain strong for the duration of the corporation's existence. A corporation that manages a family reunion must observe all of these formalities, regardless of the close personal connections between the members.

Corporate decisions demand the observance of formalities and the application of systematic procedures that provide for the election of officers and directors and for a smooth transition upon the election of new leadership. During such changes, the new leadership gains access to the company's books and records and is able to immediately assume daily operations. The books and records must be scrupulously maintained in accordance with state corporate codes. The minutes of all meetings must be documented, and the company's finances must be audited at regular intervals to ensure that funds are being properly managed. These audits help protect directors and officers from charges of mishandling funds, and they assist auditors in identifying the source of any financial discrepancies that might arise in the future. At the end of the business year, the company should generate an annual report that discloses its activities and finances during that year.

These corporate documents and records can be of great use in planning each gathering and ensuring the longevity of the family reunion. First, they provide a foundation upon which to plan and raise money for the next reunion. Planning and securing funding for a large family reunion is often very challenging, particularly if the host family starts from scratch each year with little guidance or financial support. The corporate records can be a repository of information, including templates for invitations, vendor lists, and contacts for the solicitation of sponsorships. As a nonprofit, the corporation can solicit sponsorships from the various businesses and groups that are seeking to capture the attention of African-American family reunions. It can also ask family members to donate to the planning fund or cover the travel expenses of members who cannot afford to attend.

Secondly, the corporate records and annual report can serve as a de-facto history of not just the family reunion, but also the family itself. The meeting minutes, planning details, and event materials could preserve a wealth of information, such as photographs, a family tree, recipes, stories, and family contact information. During each event, audio and video recordings can be used to capture oral storytelling, traditional practices, and the personal histories of various family members. Tying such efforts to a corporation's statutorily mandated record-keeping requirements can pull together what might otherwise be a loosely connected—and

easily lost or destroyed—web of information stretching between various family groups across the country. It would be the responsibility of those holding office to maintain accurate records and make them available to all members. Family members are likely to appreciate the transparency and availability of records for inspections. When everyone in the family can access this information, they may feel more motivated to participate in and contribute to funding the events that make it possible to gather such valuable information.

A corporate structure can also allow the family union to continue and even thrive in the face of disruptions stemming from misunderstandings or misconduct among relatives. Personality conflicts, arguments, jealousy, or any other adverse encounters can cause great family discord. Even minor quarrels can cause large rifts if other family members feel compelled to side with a particular party. The corporate structure provides insulation from such events, which could threaten the continued existence of an informal reunion system. As a corporation, the family reunion can maintain continuity and smooth operation despite conflict, changes in leadership, and disturbances in family dynamics. Moreover, a corporation can actively identify and thwart threats to its existence. The structure of a corporation allows for the voices of dissenters to be heard, memorialized in the minute book, and taken into consideration by the board of directors. Directors, officers, team leaders, and individual family members can freely communicate with one another to resolve disputes before they cause damage to the reunion.

Board of Directors

The primary purpose of a board of directors is to set long-term policy and goals for corporations. The governance of a nonprofit corporation should be different from its management (paid staff). The focus of the board of directors is on the organization's mission, strategy, and goals. Management and staff, on the other hand, are responsible for the execution of the goals and missions of the board of directors.

Officers of the nonprofit corporation are usually chosen from the board of directors and have additional duties and responsibilities. Officers should be elected at the initial meeting of the board. The election of officers occurs pursuant to the policy and procedures contained in the bylaws. Officers serve a specified term and may be reelected. Most small nonprofits elect three officers: a president, a secretary, and a treasurer. While in some cases a person may serve as both secretary and treasurer,

the president of a nonprofit should never jointly hold another office.

Directors have a fiduciary duty—the highest standard of care—to the nonprofit and its members. A “fiduciary” is a person who has been entrusted to act in another’s best interest (Clarkson, Miller, & Cross, 2012, p. 612). For directors of corporations, the main fiduciary duties are the duty of care and the duty of loyalty. In simple terms, the duty of care requires directors to make informed decisions, while the duty of loyalty requires them to subordinate their own interests to those of the corporation. These duties give rise to other obligations: acting in good faith, keeping corporate information confidential, and disclosing material information as needed. Good faith is demonstrated by honesty, loyalty, faithfulness and truthfulness in carrying out corporate responsibilities.

The overriding principle that must be adhered to is “that the director shall not use his corporation position to make a personal profit or gain...” (American Bar Association Committee on Corporate Law, 1978, pp. 1591, 1599-1600). In *Meinhard v. Salmon*, Justice Cardozo articulated an unequivocal and pragmatic definition of the fiduciary duty: “Joint adventurers, like copartners, owe to one another, while the enterprise continues, the duty of the finest loyalty.... A trustee is held to something stricter than the morals of the market place. Not honesty alone, but the punctilio of an honor the most sensitive, is then the standard of behavior” (*Meinhard v. Salmon*, 1928, p. 546). Justice Cardozo cautioned that, in carrying out the fiduciary duty, the “thought of self was to be renounced, however hard the abnegation” (*Meinhard v. Salmon*, 1928, p. 548).

Some have argued that placing the interests of others above one’s own may not properly serve the marketplace: “Such a duty is usually excessively costly when applied to commercial dealings because it undermines the incentives that motivates business people to provide high-quality goods and services” (Ribstein, 2011, p. 93). However, placing market-driven limitations on fiduciary duty is antithetical to the values that form the bedrock of American morality and would be particularly detrimental to a corporation that runs a family reunion. “Trust saves time and money. It allows people to believe other persons’ statements without checking their truth, and to rely on other persons’ promises, without demanding guarantees. It allows people to use the talent of strangers” (Frankel, 2006, p. 49). It would also be a disturbing echo of the elevation of market value over morality that stymied that protection of African-American families before the Civil War.

Moreover, stakeholder theory provides that “ethical corporate behavior depends on managers who recognize and take into account the various stakeholders whose interest the corporation impacts” (Pagnattaro, Cahoy, Magid, Reed, & Shedd, 2010, p. 53). Such stakeholders stretch beyond the members of the corporation; they include the businesses and organizations with which it conducts business, as well as the broader community. For a nonprofit that runs a family reunion, maintaining good relations with these parties is of great concern.

The values that comprise a board of directors’ fiduciary duty—such as loyalty, honesty, prudence, and care that transcends personal interests—also reflect the bonds that exist between family members. Embracing a business structure that emphasizes these traits can resonate with and even enhance family unity. Loyalty is the cornerstone of both fiduciary duty and the preservation of strong, lasting family bonds.

Thus, a director or officer of a nonprofit that runs a family reunion must conduct all corporate business in the best interest of the nonprofit and its members. The directors must always obey the “laws” of the nonprofit, which includes adhering to its articles of incorporation and bylaws, maintaining its tax-exempt status, and faithfully following its mission and purpose. Simply stated, a director must comply with all laws, regulations, and rules that govern the nonprofit. This responsibility includes financial and management oversight as well as ensuring that the objectives and goals of the nonprofit are of the foremost importance.

Tax Implications

Nonprofits are formed for reasons other than making a profit, and tend to serve a personal or societal need. “The nonprofit corporation is a convenient form of organization that allows various groups to own property and to form constructs without exposing the individual members to personal liability” (Clarkson, Miller, & Cross, 2012, p. 756). This form of business organization operates in what is generally referred to as the “nonprofit sector” and enjoys benefits like tax exemption (Hopkins, 2011, pp. 5-6). Section 501(c)(3) of the Internal Revenue Code provides examples of organizations that are exempt from federal taxation. These include corporations “organized and operated exclusively for religious, charitable ... or educational purposes” (I.R.C. Section 501(c)(3), 2006). Such status requires that “no part of the net earnings of [the corporation] inures to the benefit of any private shareholder or individual” and that “no substantial part of the activities” of the company

involves political actions like influencing legislation or campaigning for or against a candidate for public office (I.R.C. Section 501(c)(3), 2006).

Family reunions have much to gain from tax-exempt status. The nonprofit can solicit and receive donations to fund its activities, and family members who contribute such funds can claim that amount as a charitable deduction when filing their income taxes. This provides an incentive for family members to financially support the reunion. The nonprofit can also distribute funds for charitable purposes that further the company's goals. These can include educational scholarships, religious donations, and efforts to improve the lives of the less fortunate.

The ability of a family reunion to make those types of distributions may increase participation in reunion activities and foster family strength by creating a legacy of using family resources for the betterment of the community. For a tradition that has its roots in the struggles of the oppressed, such efforts can be a means of honoring past generations by supporting those who are currently struggling. This charitable work would also be added to the family's history via the corporate records, thereby inspiring future generations to continue these endeavors.

Conclusion

Family reunions serve as a catalyst for family unity and growth. They allow family members to strengthen bonds, celebrate milestones, connect with new members, and maintain family histories. The tradition of family reunions among African Americans pre-dates their forced relocation to and enslavement in America. While the early emergence of African-American family reunions in the pre- and post-Civil War years served primarily as a means of connecting scattered families and preserving traditions, these events have taken on new meaning in past decades. The modern African-American family reunion continues to focus on family bonds, but has also emerged as a forum for disseminating cultural information and providing services for both the specific family and the larger African-American community. The expanding role and importance of the African-American family reunion prompts the need to reexamine the structure of these organizations, and to formalize their existence.

Organizing family reunions as nonprofit corporate entities will provide families with continuity, structure, financial stability, and long- and short-term planning, along with the services of directors and officers who

must conduct the business of the corporation in an open and trustworthy manner. The corporate entity will facilitate the orderly operation of business with a means to account for and track all income and expenditures. As a nonprofit, the reunion corporation may solicit and collect contributions from individuals and businesses. Nonprofit status also enables families to engage in philanthropic efforts for the benefit of less fortunate members of the family as well as those who live in surrounding communities. The goodwill and positive exposure garnered by these actions will likely enhance family cohesiveness and spur greater participation in and a sense of purpose for the gatherings.

If the family reunion's goal is to provide a source of strength, connection, and continuity, then the corporate nonprofit entity is an excellent option. The record-keeping requirements imposed on such entities, such as the recording of minutes, the maintenance of documents, and the production of annual reports, will help establish a formal database of family history. The duty to account for funds will eliminate squabbles over finances and provide seed money for the following year's events. It will also allow for the creation of budgets and related documentation, which will provide guidance for the setting of fees and dues for future planners. As an entity that can withstand the obstacles that time, distance, and internal strife can raise, a family reunion corporation is ideally suited to safeguard the most vital functions of these events: preserving the past, strengthening bonds—both old and new—between family members, and ensuring that future generations continue to appreciate the value of their hard-won unity.

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