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17: Restricted-Fund Transactions; Chapter 18: The Basics of Intermediate Sanctions; Chapter 19: The Basics of Not-for-Profit Accounting and Financial Statements; Chapter 20: Private Foundations Appendix A: Statement of Financial Accounting Standards #117: Financial Statements of Not-for-Profit Organizations Appendix B: Statement of Financial Accounting Standards #116: Accounting for Contributions Received and Contributions Made; Appendix C: Statement of Financial Accounting Standards #124: Accounting for Certain Investments Held by Not-for-Profit Organizations; Appendix D: Statement of Financial Accounting Standards #136: Transfer of Assets to a Not-for-Profit Organization or Charitable Trust that Raises or Holds Contributions for Others; Glossary; Index

Sommario/riassunto

What every not-for-profit must know about accounting, tax, and reporting requirements Combining the proven guidance of the previous, bestselling edition with all of the latest regulatory information, Edward McMillan delivers a one-stop reporting resource for not-for-profits in Not-For-Profit Accounting, Tax, and Reporting Requirements, Second Edition. McMillan's step-by-step guide helps your not-for-profit apply for tax-exempt status, handle IRS audits, set up a wholly owned taxable subsidiary, anticipate tax implications of lobbying expenses, and perform a host of other func
