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Nota di contenuto	The Law of Tax-Exempt Healthcare Organizations; Contents; Preface; About the Authors; Book Citations; Part One: Introduction to The Law of Tax-Exempt Healthcare Organizations; 1 Tax-Exempt Healthcare Organizations-An Overview; 1.1 Constitutional Law Perspective; 1.2 Defining Tax-Exempt Organizations; 1.3 Rationales for Tax Exemption; 1.4 Categories of Tax-Exempt Healthcare Organizations; 1.5 Charitable Healthcare Organizations; 1.6 The Law of Charitable Trusts; 1.7 Relief of Poverty; 1.8 Promotion of Health; 1.9 Social Welfare Organizations 2 Advantages and Disadvantages of Tax Exemption 2.1 Source of Tax Exemption; (a) Federal Tax Law in General; (b) State Ad Valorem Tax; 2.2 Advantages of Tax Exemption; (a) Tax Relief; (b) Deductibility of Contributions; (c) Grants; (d) Reduced Postal Rates; (e) Employee Benefits; (f) Other Advantages; 2.3 Disadvantages of Tax Exemption; 2.4 Alternatives to Tax-Exempt Status; 2.5 No Contract, Third-Party Beneficiaries, Right of Action, or Charitable Trust; (a) Tax Exemption Does Not Create Contract; (b) Tax Exemption Does Not Create Third-Party Beneficiaries (c) Tax Exemption Does Not Create Private Right of Action(d) Tax Exemption Does Not Create Charitable Trust; 2.6 Small Employer

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4 Private Inurement, Private Benefit, and Excess Benefit Transactions
4.1 Essence of Private Inurement; (a) Private Inurement Defined; (b) Net Earnings; (c) Incidental Private Inurement; (d) Private Inurement Doctrine in Context; 4.2 Requisite Insider; (a) Definition of Insider; (b) Early Law; (c) Subsequent Law; 4.3 Physicians as Insiders; 4.4 Private Inurement-Scope and Types; (a) Equity Distributions; (b) Compensation for Services; (c) Loans; (d) Rentals; (e) Assumption of Liability; (f) Partnerships and Joint Ventures; (g) Asset Sales to Insiders; (h) Business Referral Operations
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5.3 Publicly Supported Organizations-ServiceProvider Organizations

Sommario/riassunto

A completely revised and expanded one-volume legal resource for tax-exempt healthcare organizations A complete and up-to-date legal resource for tax-exempt healthcare organizations and their advisors, this Fourth Edition, equips you with a comprehensive, one-volume source of detailed information on federal law covering tax-exempt healthcare organizations. The Fourth Edition of this practical, down-to-earth book tackles complex legal issues by providing you with plain-English explanations and the appropriate legal citations for further research.Revised with new di
