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Autore	Hyatt Thomas K
Titolo	The law of tax-exempt healthcare organizations [[electronic resource] /] / Thomas K. Hyatt, Bruce R. Hopkins
Pubbl/distr/stampa	Hoboken, NJ, : J. Wiley & Sons, c2008
ISBN	1-281-31784-5 9786611317843 0-470-37152-8
Edizione	[3rd ed.]
Descrizione fisica	1 online resource (1153 p.)
Collana	Wiley Nonprofit Law, Finance and Management Series ; ; v.225
Altri autori (Persone)	HopkinsBruce R
Disciplina	343.73066
Soggetti	Health facilities - Taxation - Law and legislation - United States Hospitals - Taxation - Law and legislation - United States Tax exemption - Law and legislation - United States Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	The Law of Tax-Exempt Healthcare Organizations, Third Edition; About the Authors; Book Citations; Contents; Preface; Part I: Introduction to the Law of Tax-Exempt Healthcare Organizations; Chapter 1: Rationale for Tax-Exempt Healthcare Organizations; 1.1 DEFINING TAX-EXEMPT ORGANIZATIONS; 1.2 RATIONALES FOR TAX EXEMPTION; 1.3 CATEGORIES OF TAX-EXEMPT HEALTHCARE ORGANIZATIONS; 1.4 CHARITABLE HEALTHCARE ORGANIZATIONS; 1.5 THE LAW OF CHARITABLE TRUSTS; 1.6 RELIEF OF POVERTY; 1.7 PROMOTION OF HEALTH; 1.8 SOCIAL WELFARE ORGANIZATIONS Chapter 2: Advantages and Disadvantages of Tax Exemption 2.1 SOURCE OF TAX EXEMPTION; 2.2 ADVANTAGES OF TAX EXEMPTION; 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; Chapter 3: Criticisms of Tax Exemption; 3.1 CRITICISMS IN GENERAL; 3.2 CRITICISMS OF TAX EXEMPTION FOR HEALTHCARE ORGANIZATIONS; 3.3 THE COMMERCIALITY DOCTRINE; Part II: Fundamental Exempt Organization Principles Applied to Healthcare Organizations

Chapter 4: Private Inurement, Private Benefit, and Excess Benefit Transactions 4.1 ESSENCE OF PRIVATE INUREMENT; 4.2 THE REQUISITE INSIDER; 4.3 PHYSICIANS AS INSIDERS; 4.4 PRIVATE INUREMENT-SCOPE AND TYPES; 4.5 PRIVATE INUREMENT PER SE; 4.6 ESSENCE OF PRIVATE BENEFIT; 4.7 PRIVATE INUREMENT AND PRIVATE BENEFIT DISTINGUISHED; 4.8 A CASE STUDY; 4.9 EXCESS BENEFIT TRANSACTIONS; Chapter 5: Public Charities and Private Foundations; 5.1 PUBLIC INSTITUTIONS; 5.2 PUBLICLY SUPPORTED ORGANIZATIONS-DONATIVE ENTITIES 5.3 PUBLICLY SUPPORTED ORGANIZATIONS-SERVICE PROVIDER ORGANIZATIONS 5.4 COMPARATIVE ANALYSIS OF THE TWO CATEGORIES OF PUBLICLY SUPPORTED CHARITIES AS APPLIED TO HEALTHCARE ORGANIZATIONS; 5.5 SUPPORTING ORGANIZATIONS; 5.6 RELATIONSHIPS CREATED FOR AVOIDANCE PURPOSES; 5.7 INCOME ATTRIBUTION RULES; 5.8 RELIANCE BY GRANTORS AND CONTRIBUTORS; 5.9 PRIVATE FOUNDATION RULES; Chapter 6: Community Benefit; 6.1 COMMUNITY BENEFIT AND OPERATION FOR CHARITABLE PURPOSES; 6.2 THE TRADITIONAL COMMUNITY BENEFIT STANDARD; 6.3 THE NEW COMMUNITY BENEFIT STANDARD Chapter 7: Lobbying and Political Activities 7.1 LEGISLATIVE ACTIVITIES LIMITATION; 7.2 BUSINESS EXPENSE DEDUCTION RULES AND LOBBYING; 7.3 FEDERAL DISCLOSURE OF LOBBYING; 7.4 THE POLITICAL ACTIVITIES LIMITATION; 7.5 BUSINESS EXPENSE DEDUCTION RULES AND POLITICAL ACTIVITIES; 7.6 INTERNET ACTIVITIES; 7.7 PUBLIC POLICY ADVOCACY ACTIVITIES; 7.8 POLITICAL ACTIVITIES OF SOCIALWELFARE ORGANIZATIONS; Part III: Tax Status of Healthcare Provider and Supplier Organizations; Chapter 8: Hospitals; 8.1 FEDERAL TAX LAW DEFINITION OF HOSPITAL; 8.2 PRIVATE CHARITABLE HOSPITALS 8.3 PUBLIC HOSPITALS

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#### Sommario/riassunto

A complete and up-to-date legal resource for administrators of tax-exempt healthcare organizations, the Third Edition equips you with a comprehensive, one-volume source of detailed information on federal, state, and local laws covering tax-exempt healthcare organizations. The Third 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.

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2. Record Nr.	UNISALENTO991003106089707536
Autore	Bauleo, Armando J.
Titolo	Il gioco impari / a cura di A. Voltolin e M. Cirla ; scritti di a. Bauleo ... [et al.] ; prefazione di M. Spinella
Pubbl/distr/stampa	Milano : Angeli, [1983]
Descrizione fisica	173 p. ; 22 cm.
Collana	Psicologia
Altri autori (Persone)	Voltolin, Adriano Cirlà, Mario
Disciplina	150.195
Soggetti	Psicanalisi e società
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Relazioni presentate a un seminario tenuto a Milano nel 1981-1982

3. Record Nr.	UNISA996207299603316
Titolo	Ecological informatics
Pubbl/distr/stampa	[Netherlands?], : Elsevier, ©2006-
Soggetti	Ecology - Research Ecology - Data processing Biology - Data processing Écologie - Informatique Biologie - Informatique Écologie - Recherche Økologi - Databehandling Periodicals.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Periodico
Note generali	Title from journal home page (ScienceDirect Web site, viewed on February 1, 2006). "An international journal on ecoinformatics and computational ecology." Refereed/Peer-reviewed