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| 1. Record Nr.           | UNINA9910780306003321   |
| Titolo                  | Building market institutions in South Eastern Europe : : comparative prospects for investment and private sector development / / Harry G. Broadman ... [and others] |
| Pubbl/distr/stampa      | Washington, DC : , : World Bank, , [2004]<br>copyright 2004   |
| ISBN                    | 1-280-08483-9<br>9786610084838<br>1-4175-0794-2   |
| Descrizione fisica      | xli, 365 pages : illustrations ; ; 23 cm  |
| Collana                 | Directions in development   |
| Altri autori (Persone)  | BroadmanHarry G   |
| Disciplina              | 330.9496  |
| Soggetti                | Investments, Foreign - Balkan Peninsula<br>Balkan Peninsula Economic integration<br>Balkan Peninsula Economic policy<br>Balkan Peninsula Commercial policy          |
| Lingua di pubblicazione | Inglese   |
| Formato                 | Materiale a stampa  |
| Livello bibliografico   | Monografia  |
| Note generali           | Bibliographic Level Mode of Issuance: Monograph   |
| Nota di bibliografia    | Includes bibliographical references and index.  |

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| 2. Record Nr.           | UNINA9910791986603321  |
| Autore                  | Blazek Jody  |
| Titolo                  | Tax planning and compliance for tax-exempt organizations [[electronic resource] ] : rules, checklists, procedures / / Jody Blazek  |
| Pubbl/distr/stampa      | Hoboken, NJ, : John Wiley & Sons, Inc., c2012  |
| ISBN                    | 1-283-42515-7<br>9786613425157<br>1-118-18529-3  |
| Edizione                | [5th ed.]  |
| Descrizione fisica      | 1 online resource (896 p.)   |
| Collana                 | Wiley Nonprofit Authority  |
| Disciplina              | 343.7305/266<br>343.7305266  |
| Soggetti                | Nonprofit organizations - Taxation - Law and legislation - United States<br>Tax exemption - Law and legislation - United States<br>Tax planning - United States  |
| Lingua di pubblicazione | Inglese  |
| Formato                 | Materiale a stampa   |
| Livello bibliografico   | Monografia   |
| Note generali           | Includes index.  |
| Nota di contenuto       | tax planning and Compliance for tax-exempt organizations: Rules, Checklists, Procedures; Contents; List of Exhibits; Preface; About the Authors; Acknowledgments; PART I QUALIFICATIONS OF TAX-EXEMPT ORGANIZATIONS; CHAPTER 1 Distinguishing Characteristics of Tax-Exempt Organizations; 1.1 Differences between Exempt and Nonexempt Organizations; 1.2 Nomenclature; 1.3 Ownership and Control; 1.4 Role of the Internal Revenue Service; 1.5 Suitability as an Exempt Organization; 1.6 Start-Up Tax and Financial Considerations; 1.7 Choosing the Best Form of Organization<br>CHAPTER 2 Qualifying Under IRC 501(c)(3)2.1 Organizational Test; 2.2 Operational Test; CHAPTER 3 Religious Organizations; 3.1 Types of Religious Organizations; 3.2 Churches; 3.3 Religious Orders; 3.4 Religious and Apostolic Associations; CHAPTER 4 Charitable Organizations; 4.1 Relief of the Poor; 4.2 Promotion of Social Welfare; 4.3 Lessening the Burdens of Government; 4.4 Advancement of Religion; 4.5 Advancement of Education and Science; 4.6 Promotion of Health; 4.7 Cooperative Hospital Service Organizations |

CHAPTER 5 Educational, Scientific, and Literary Purposes and Prevention of Cruelty to Children and Animals 5.1 Educational Purposes; 5.2 Literary Purposes; 5.3 Scientific Purposes; 5.4 Testing for Public Safety; 5.5 Fostering National or International Amateur Sports Competition (But Only If No Part of Its Activities Involves the Provision of Athletic Facilities or Equipment); 5.6 Prevention of Cruelty to Children or Animals; CHAPTER 6 Civic Leagues and Local Associations of Employees: 501(c)(4); 6.1 Comparison of (c)(3) and (c)(4) Organizations 6.2 Qualifying and Nonqualifying Civic Organizations 6.3 Local Associations of Employees; 6.4 Neighborhood and Homeowner's Associations; 6.5 Disclosures of Nondeductibility; CHAPTER 7 Labor, Agricultural, and Horticultural Organizations: 501(c)(5); 7.1 Labor Unions; 7.2 Agricultural Groups; 7.3 Horticultural Groups; 7.4 Disclosures of Nondeductibility; CHAPTER 8 Business Leagues: 501(c)(6); 8.1 Basic Characteristics; 8.2 Meaning of "Common Business Interest"; 8.3 Line of Business; 8.4 Rendering Services for Members; 8.5 Sources of Revenue; 8.6 Membership Categories; 8.7 Member Inurement 8.8 Chambers of Commerce and Boards of Trade 8.9 Comparison to 501(c)(5); 8.10 Recognition of Exempt Status; 8.11 Formation of a Related Charitable Organization; 8.12 Disclosures for Lobbying and Nondeductibility; CHAPTER 9 Social Clubs: 501(c)(7); 9.1 Organizational Requirements and Characteristics; 9.2 Member Inurement Prohibited; 9.3 Membership Requirements; 9.4 Revenue Tests; 9.5 Unrelated Business Income Tax; 9.6 Filing and Disclosure Requirements; CHAPTER 10 Instrumentalities of Government and Title-Holding Corporations; 10.1 501(c)(1) Instrumentalities of the United States 10.2 Governmental Units

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## Sommario/riassunto

An essential, timesaving guide for accountants, lawyers, nonprofit executives and directors, consultants, and volunteers This book is an indispensable guide to navigating the complex maze of nonprofit tax rules and regulations. A clear and fully cited description of the requirements for the various categories of tax-exempt entities from public charities, private foundations, civic associations, business leagues, and social clubs to title-holding companies and governmental entities can be found. Practical guidance on potential for income tax on revenue-producing enterprises along with

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