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Titolo	Tax planning and compliance for tax-exempt organizations : rules, checklists, procedures // Jody Blazek
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ISBN	1-119-54102-6 1-119-54103-4
Edizione	[Sixth edition.]
Descrizione fisica	1 online resource (946 pages)
Collana	Wiley nonprofit authority
Classificazione	335.89 345.253 343.73052668
Disciplina	343.04
Soggetti	Tax planning
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Distinguishing characteristics of tax-exempt organizations -- Qualifying under IRC 501(c)(3) -- Religious organizations -- Charitable organizations -- Educational, scientific, and literary purposes and prevention of cruelty to children and animals -- Civic leagues and local associations of employees : 501(c)(4) -- Labor, agricultural, and horticultural organizations : 501(c)(5) -- Business leagues : 501(c)(6) -- Social clubs : 501(c)(7) -- Instrumentalities of government and title-holding corporations -- Public charities -- Private foundations-general concepts -- Excise tax based on investment income : IRC 4940 -- Self-dealing : IRC 4945-- Minimum distribution requirements : IRC 4942 -- Excess business holdings and jeopardizing investments : IRC 4943 and 4944 -- Taxable expenditures : IRC 4941 -- IRS filings, procedures, and politics -- Maintaining exempt status -- Private inurement and intermediate sanctions -- Unrelated business income -- Relationships with other organizations and businesses -- Electioneering and lobbying -- Deductibility and disclosures -- Employment taxes -- Mergers, bankruptcies, and terminations.
Sommario/riassunto	"Filled with practical tips and suggestions for handling such critical situations as preparing for and surviving an IRS examination, Tax

Planning and Compliance for Tax-Exempt Organizations, Fifth Edition provides guidance for the significant issues facing nonprofit organizations. 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 explanations of many exceptions to taxability is provided. Issues raised by Internet activity, advertising, publishing, providing services, and much more are explained"--
