

1. Record Nr.	UNINA9910821200703321
Autore	Hopkins Bruce R.
Titolo	The law of tax-exempt organizations // Bruce R. Hopkins
Pubbl/distr/stampa	Hoboken, New Jersey : , : Wiley, , [2019] ©2019
ISBN	1-119-53801-7 1-119-53802-5
Edizione	[Twelfth edition.]
Descrizione fisica	1 online resource (930 pages)
Collana	Wiley nonprofit authority
Classificazione	BUS074000
Disciplina	343.7306/68
Soggetti	Nonprofit organizations - Taxation - Law and legislation - United States Charitable uses, trusts, and foundations - Taxation - United States BUSINESS & ECONOMICS / Nonprofit Organizations & Charities
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Definition of and rationales for tax-exempt organizations -- Overview of nonprofit sector and tax-exempt organizations -- Tax exemption: source and recognition -- Organizational, operational, and related tests and doctrines -- Nonprofit governance -- Concept of charitable -- Charitable organizations -- Educational organizations -- Scientific organizations -- Religious organizations -- Other types of charitable organizations -- Public charities and private foundations -- Social welfare organizations -- Business leagues and similar organizations -- Social clubs -- Labor, agricultural, and horticultural organizations -- Political organizations -- Employee benefit funds -- Other categories of tax-exempt organizations -- Private inurement and private benefit doctrines -- Intermediate sanctions -- Legislative activities by tax-exempt organizations -- Political campaign activities by tax-exempt organizations -- Unrelated business: basic rules -- Unrelated business: modifications, exceptions, special rules, and taxation -- Exemption recognition and notice processes -- Administrative and litigation procedures -- Operational requirements -- Tax-exempt organizations and exempt subsidiaries -- Tax-exempt organizations and for-profit subsidiaries -- Tax-exempt organizations and joint ventures -- Tax-

exempt organizations: other operations and restructuring.

Sommario/riassunto

Tax-exempt law explained, for lawyers and nonlawyers alike The Law of Tax-Exempt Organizations has, for decades, been the definitive single-volume source of legal information for nonprofit lawyers and managers alike. Author Bruce R. Hopkins is widely recognized as the leading authority on the subject; in this thoroughly revised Twelfth Edition , he provides all the updates you need to stay current on the latest changes to tax code, regulatory, and case law developments. Annual supplements available with the book will ensure that you don't miss any important updates. Making solid decisions about the future of any tax-exempt organization requires a firm and up-to-date understanding of the relevant tax and other law. This reference provides guidance on the latest developments in eligibility for tax exemption, the private inurement and private benefit doctrines, nonprofit governance, lobbying, political campaign activity, public charities, private foundations, donor-advised funds, unrelated business activities, reporting, disclosure requirements, and more. Understand the tax code, regulations, and case law pertaining to all categories of tax-exempt organizations Access the nonprofit law standard reference guide, written by the leading legal expert on tax-exempt organizations Prepare yourself to make well-founded strategic decisions about the current and future actions of your organization Review annual supplements that provide plain-English information on changes for each tax year Written in a practical format that's accessible to lawyers and non-lawyers alike, The Law of Tax-Exempt Organizations, Twelfth Edition , is a trustworthy resource for anyone involved in advising or managing charitable organizations, social welfare entities, associations, clubs, or any other type of tax-exempt entity.
