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"" 8.1 Federal Tax Law Definition of Educational""

Sommario/riassunto

"The authoritative reference for nonprofit law, by leading expert Bruce R. Hopkins The Law of Tax-Exempt Organizations 11th edition details the complex set of statutes, regulations that govern this diverse category of organizations, IRS rulings, and court opinions. This new edition includes the most up-to-date coverage of subjects such as: nonprofit governance, and new rules for donor advised funds and supporting organizations, updates on unrelated business activities. Discussion of subjects such as the private inurement doctrine and private benefit doctrine have been expanded in light of recent IRS ruling activity. Written in plain English and supplemented annually, this book helps the lawyers and managers of tax-exempt organizations stay up to date on relevant law developments so they can make more informed decisions about their organization's actions and future direction. This eleventh edition is an important revision, with significant updates and vital information you need to know. Get up to date on the latest regulations and court opinions See how recent IRS rulings impact many aspects of tax-exempt organizations law Learn how the health care shift has generated new guidelines Read new law concerning legislative and political activities, intermediate sanctions, and more Written by one of the country's leading authorities on the law surrounding tax-exempt organizations, this comprehensive and authoritative reference allows you to learn the particulars of the subject matter or get a quick refresher regarding specific rules of interest. For newcomers and experienced practitioners alike, The Law of Tax-Exempt Organizations 11th edition provides a single-volume resource for the latest, most up-to-date information aspects of the law"--
