

<<协会税法 The Tax Law of>>

图书基本信息

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内容概要

The Tax Law of Associations summarizes the law concerning acquisition and maintenance of associations' tax exemption. It explores various other bodies of tax law applicable to exempt associations, including the private inurement doctrine, the intermediate sanctions rules, the lobbying rules, and the unrelated business restrictions. Coverage also includes: the political activities rules, including the use of political action committees by associations; associations' use of for-profit subsidiaries; supporting organizations; involvement in partnerships and other joint ventures; as well as charitable giving and fundraising rules. 作者简介： Bruce R. Hopkins is the country ' s leading authority on the law of tax-exempt organizations and is a lawyer with the firm Polsinelli Shalton Welte Suelthaus PC. He is also the author of 19 books, including The Law of Tax-Exempt Organizations, Eighth Edition; Planning Guide for the Law of Tax-Exempt Organizations; The Tax Law of Unrelated Business for Nonprofit Organizations; Nonprofit Law Made Easy; 650 Essential Nonprofit Law Questions Answered; The Law of Fundraising, Third Edition; Private Foundations: Tax Law and Compliance, Second Edition; The Tax Law of Charitable Giving, Third Edition; The Law of Intermediate Sanctions; and The Law of Tax-Exempt Healthcare Organizations, Second Edition; all published by John Wiley & Sons. Mr. Hopkins also writes the monthly newsletter Bruce R. Hopkins ' Nonprofit Counsel, also published by John Wiley & Sons.

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