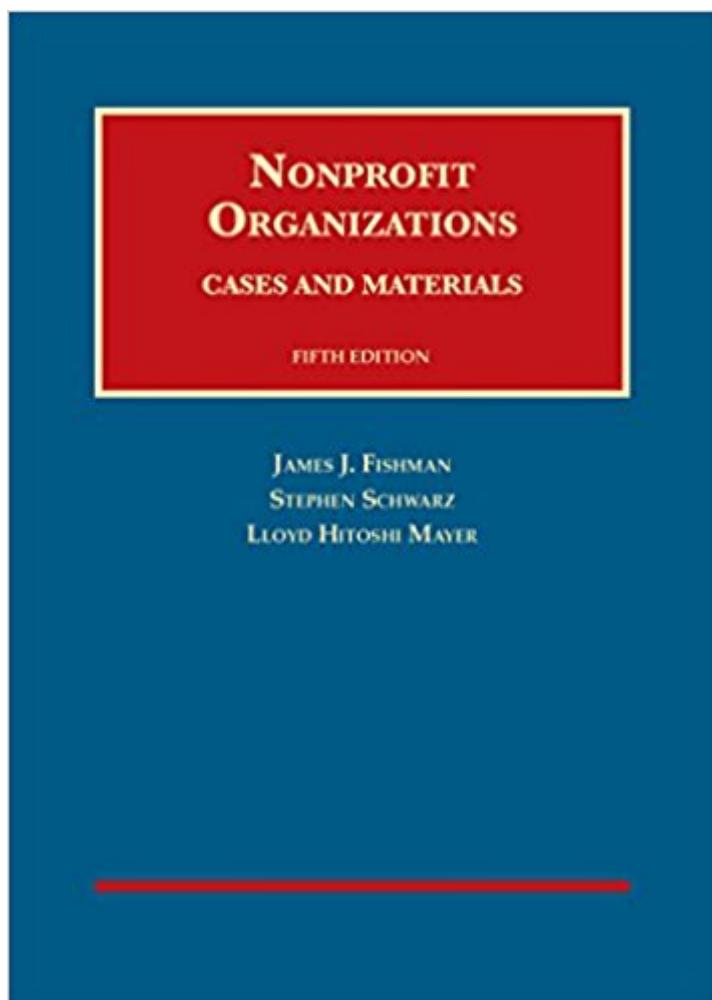


The book was found

Nonprofit Organizations, Cases And Materials (University Casebook Series)



Synopsis

The Fifth Edition of this pioneering casebook includes the usual rich mix of materials and is adaptable to a survey course, a policy-oriented seminar, or a more specialized J.D. or LL.M tax class. Every major topic is accompanied by a skillfully developed set of problems and includes lively notes, questions, and bibliographic references. Highlights of the Fifth Edition include: Coverage of all important developments since the last edition, including new state legislation and case law on nonprofit formation, governance, and donor standing; IRS scrutiny of colleges and universities, nonprofit executive compensation, and commercial activities; final tax regulations on the public charity support tests and supporting organizations; proposed regulations on the exemption requirements for hospitals and program-related investments; and recent antitrust litigation and other lawsuits challenging the NCAA's regulation of college athletes. Reorganized and updated coverage of the limitations on lobbying and political campaign activities of § 501(c)(3) charities; the use and abuse of noncharitable exempt organizations for political activities; and the implications of the Supreme Court's Citizens United decision on the nonprofit sector. Expanded discussion of the emerging forms of hybrid entities used for social enterprises that combine a public benefit mission with the pursuit of profit. A new and more contemporary introductory problem on the choices facing the founders of a nonprofit organization and revised problems on the state law duties of loyalty and care and the federal tax exemption standards for hospitals. A survey of proposed tax reform legislation affecting exempt organizations and the charitable deduction. Pruning of dated materials, minutia, and more tightly-edited cases, notes, and problems.

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