

Joint Ventures Involving Tax Exempt Organizations

This comprehensive, revised, and expanded guide covers tax-exempt organizations and joint ventures and includes sample forms, countless footnotes, and numerous citations to case law, Internal Revenue Code sections, and other relevant rulings. Covering international joint ventures and anti-terrorism laws and continued treatment on the application of Sarbanes-Oxley-like laws in the nonprofit sector, *Joint Ventures Involving Tax-Exempt Organizations, Third Edition* includes the latest case law, treasury regulations, and IRS rulings to enable nonprofits to maximize their financing without jeopardizing their tax-exempt status.

Nonprofit executives will appreciate the question-and-answer format and real-world, workable solutions, to some of the key challenges facing nonprofit organizations, including intermediate sanctions, the competition and commerciality doctrines, partnerships and joint ventures, private foundation rules, disclosure and distribution rules, annual report requirements, and much more."--BOOK JACKET.

Effective strategies for non-profit entities in a profit-based world *Joint Ventures Involving Tax-Exempt Organizations* examines the procedures, rules, and regulations surrounding joint ventures and partnerships, emphasizing tax-exempt status preservation. Revised and updated to align with current 2017 Tax Act, this supplement offers expert interpretation and practical guidance to professionals seeking a complete reference, including an analysis of impact of the "siloining" of the UBIT rules, the new Opportunity Zone Funds which will incentivize investors in designated census tracts, inter alia. Sample documents enable quick reference and demonstrate real-world application of new laws and guidelines. The discussion delves into planning strategies that can be applied to joint ventures and partnerships while maintaining tax-exempt status, and which joint ventures are best suited for a particular organization. Widely accepted business strategies for profit-based entities, joint ventures, partnerships, and alliances are increasingly being used by nonprofits in need of additional financial support in challenging economic environments. This book provides invaluable guidance to appropriate planning and structuring while complying with tax-exemption guidelines. Identify the most appropriate transactions for nonprofit organizations Recognize potential problems stemming from debt restructuring and asset protection plans Reference charitable organization, partnerships, and joint venture taxation guidelines Understand which joint venture configurations are best suited to tax-exempt organizations Joint ventures and partnerships are currently employed by a variety of not-for-profit organizations while maintaining their tax-exempt status. Hospitals, research laboratories, colleges and universities, charter and special-needs schools, low-income housing developments, and many others are reaping the benefits of joint venture participation—but without careful planning and accurate interpretation of current laws, these benefits can be erased by loss of tax-exempt status. *Joint Ventures Involving Tax-Exempt Organizations* provides practical, up-to-date guidance on realizing the full benefits and avoiding the hazards unique to nonprofit organizations.

The 2004 Cumulative Supplement includes discussions of the new markets tax credit program, the low-income housing tax credit program, whole hospital and ancillary joint venture arrangements, along with a "checklist", possible involvement of charities in international terrorist activities, and the use of a supporting organization in a joint venture structure.

Understanding Nonprofit and Tax Exempt Organizations Strategies and Commentaries

The New Form 990

Starting and Managing a Nonprofit Organization

The Second Legal Answer Book for Nonprofit Organizations

A completely revised and expanded one-volume legal resource for tax-exempt healthcare organizations A complete and up-to-date legal resource for tax-exempt healthcare organizations and their advisors, this Fourth Edition, equips you with a comprehensive, one-volume source of detailed information on federal law covering tax-exempt healthcare organizations. The Fourth Edition of this practical, down-to-earth book tackles complex legal issues by providing you with plain-English explanations and the appropriate legal citations for further research. Revised with new discussions on healthcare reform, the Affordable Care Act, IRS initiatives, executive compensation, commercial activity by tax-exempt organizations, political campaign activity, charitable reforms, governance, restrictions on supporting organizations, intermediate sanctions, and much more Provides detailed documentation and citations, including references to regulations, rulings, cases, and tax literature Includes an exhaustive index allowing for quick and easy reference Offers annual supplements to keep readers apprised of the latest developments affecting tax-exempt healthcare organizations Written by leading experts in the fields of healthcare and nonprofit law, this comprehensive and vital resource has been completely revised and updated to present a clear view of complicated legal and tax issues.

A comprehensive and authoritative examination of the laws governing partnerships and JVs involving nonprofits, this book includes the latest case laws, treasury regulations, and IRS rulings in this area to enable your nonprofit to maximize its financing without jeopardizing its tax-exempt status. This 2008 Supplement includes non-tax law updates to healthcare joint ventures, coverage of Sarbanes-Oxley-like laws on the nonprofit sector, and much more.

Joint Ventures Involving Tax-Exempt Organizations, Third Edition, 2011 Cumulative Supplement includes the latest case law, treasury regulations, and IRS rulings to enable nonprofits to maximize their financing without jeopardizing their tax-exempt status. Written for lawyers specializing in tax-exempt organizations, particularly healthcare organizations, housing organizations and higher education institutions, this volume includes sample forms, countless footnotes, and numerous citations to case laws and Internal Revenue Code sections.

A completely revised and expanded one-volume legal resource for tax-exempt healthcare organizations A complete and up-to-date legal resource for tax-exempt healthcare organizations and their advisors, this Fourth Edition, equips you with a comprehensive, one-volume source of detailed information on federal law covering tax-exempt healthcare organizations. The Fourth Edition of this practical, down-to-earth book tackles complex legal issues by providing you with plain-English explanations and the appropriate legal citations for further

research. Revised with new discussions on healthcare reform, the Affordable Care Act, IRS initiatives, executive compensation, commercial activity by tax-exempt organizations, political campaign activity, charitable reforms, governance, restrictions on supporting organizations, intermediate sanctions, and much more. Provides detailed documentation and citations, including references to regulations, rulings, cases, and tax literature. Includes an exhaustive index allowing for quick and easy reference. Offers annual supplements to keep readers apprised of the latest developments affecting tax-exempt healthcare organizations. Written by leading experts in the fields of healthcare and nonprofit law, this comprehensive and vital resource has been completely revised and updated to present a clear view of complicated legal and tax issues.

Nonprofit Hospitals

The Tax Law of Associations

ALI-ABA Course of Study Materials

A Legal Guide

Partnerships and Joint Ventures Involving Tax-Exempt Organizations,

1996 Cumulative Supplement

The Tax Law of Unrelated Business for Nonprofit Organizations is a comprehensive guide to the tax law of unrelated businesses for tax-exempt organizations, written by the leading expert in the field. How to keep any nonprofit out of trouble, running smoothly, and accomplishing its mission "Jack Siegel--lawyer, accountant, management consultant, and computer whiz--takes the putative director or officer of a nonprofit organization on a useful and often entertaining voyage throughout the realm of the tax-exempt organizations universe, pointing out its quirks, foibles, and legal liabilities along the way. His handbook will make mandatory--and arresting--reading for those who are already serving as trustees, directors, officers, and key employees of exempt organizations, particularly charitable ones. Siegel's goal, in which he succeeds, is to help directors and officers of nonprofit organizations 'make better decisions.' The book is full of large policy analyses and paragraphs on the details, such as board size, board committees, board meeting formats, the contents of minutes, and the duties of officers. Salted with some excellent real-life examples, what also sets this book apart from most in its genre is the tone: the writing style, the brusqueness, the bluntness. He complains that too many directors 'check their good judgment at the boardroom door.' He advises individuals who 'desire agreement and demand adulation' to stay off boards; he insists on 'commitment' and 'institutional tension' with the executive director. He warns prospective directors that some organizations want, in addition to time and judgment, 'either your money or your ability to raise money.' To my delight, he extols the virtues of 'some level of

expenditures' for qualified lawyers and accountants. Please join me in adding this most helpful handbook to your nonprofit library." --Bruce R. Hopkins, Attorney at Law, author of *The Law of Tax-Exempt Organizations, Eighth Edition* and *Starting and Managing a Nonprofit Organization: A Legal Guide, Fourth Edition*

A comprehensive, revised, and expanded guide covering tax-exempt organizations engaging in joint ventures *Joint Ventures Involving Tax-Exempt Organizations: 2020 Cumulative Supplement, Fourth Edition* examines the liability of, and consequences to, exempt organizations participating in joint ventures with for-profit and other tax-exempt entities. This authoritative guide provides unbridled access to relevant IRC provisions, Treasury regulations, IRS rulings, and pertinent judicial decisions and legislative developments that impact exempt organizations involved in joint ventures. Features in depth analysis of the IRS's requirements for structuring joint ventures to protect a nonprofit's exemption as well as to minimize UBIT Includes sample models, checklists, and numerous citations to Internal Revenue Code sections, Treasury Regulations, case law, and IRS rulings Presents models, guidelines, and suggestions for structuring joint ventures and minimizing the risk of audit Contains detailed coverage of: new Internal Revenue Code requirements impacting charitable hospitals including Section 501(r) and related provisions; university ventures, revised Form 990, with a focus on nonprofits engaged in joint ventures; the IRS's emphasis on good governance practices; international activities by nonprofits; and a comprehensive examination of the New Market Tax Credits and Low Income Housing Tax Credits arena Written by a noted expert in the field, *Joint Ventures Involving Tax-Exempt Organizations: 2020 Cumulative Supplement, Fourth Edition* is the most in-depth discussion of this critical topic.

Authoritative answers to the most important questions on business, tax, legal, and fundraising practices for nonprofit organizations Written in the inviting style of Bruce Hopkins, the nation's leading legal authority on nonprofit organizations, *650 Essential Nonprofit Law Questions Answered* is a must-have guide, developed specifically to help nonprofit managers and advisers harness the latest trends and developments in nonprofit law. Presented in a convenient question-and-answer format, *650 Essential Nonprofit Law Questions Answered* offers real-world solutions to the most common challenges facing nonprofit organizations, including: Intermediate sanctions Competition and commerciality doctrines Partnerships and joint ventures Private foundation rules Disclosure and distribution rules Annual report requirements Planned giving *650 Essential Nonprofit*

Law Questions Answered is the nonprofit professional's best resource for understanding statutes, regulations, and other laws governing tax-exempt organizations.

Cases and Materials

Taxation of Hospitals and Health Care Organizations

Joint Ventures Involving Tax-Exempt Organizations, 2018 Cumulative Supplement

The Law of Tax-Exempt Organizations

Joint Ventures Involving Tax-Exempt Organizations, 2010 Cumulative Supplement

An indispensable reference tool, offering professionals hands-on legal and tax planning tips. An essential guide for professionals representing and advising tax-exempt organizations, *Planning Guide for the Law of Tax-Exempt Organizations* offers a wide variety of practical planning tips, guidance, and helpful information for better meeting clients' needs. This essential companion to the bestselling *The Law of Tax-Exempt Organizations, Ninth Edition* is a valuable, go-to resource for lawyers and accountants, directors and officers of nonprofit organizations, as well as managers and consultants for tax-exempt organizations. Written by the leading legal authority in the nonprofit sector, *Planning Guide for the Law of Tax-Exempt Organizations* features a digest of recent legislation, court opinions, and IRS public and private rulings, as well as checklists of forms and an inventory of penalties. Additionally, it features commentaries designed to provide guidance and perspective to tax-exempt professionals and organizations as to how to cope with the developments in the law affecting their practices and the operation of their programs.

The Model Rules of Professional Conduct provides an up-to-date resource for information on legal ethics. Federal, state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases, disciplinary actions, disqualification issues, sanctions questions and much more. In this volume, black-letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule's purpose and provide suggestions for its practical application. The Rules will help you identify proper conduct in a variety of given situations, review those instances where discretionary action is possible, and define the nature of the relationship between you and your clients, colleagues and the courts.

A comprehensive resource on the formation of tribal business entities. Hailed in *Indian Country Today* as offering "one-stop knowledge on business structuring," the *Handbook* reviews each type of tribal business entity from the perspective of sovereign immunity and legal liability, corporate formation and governance, federal tax consequences and eligibility for special financing. Covers governmental entities and common forms of business structures.

Joint Ventures Involving Tax-Exempt Organizations | John Wiley & Sons

Model Rules of Professional Conduct

The Law of Tax-Exempt Healthcare Organizations, + Website
2021 cumulative plement
2020 Cumulative Supplement
Planning Guide for the Law of Tax-Exempt Organizations

The ins and outs of law in the nonprofit sector--made easy! Written by renowned author Bruce R. Hopkins, Nonprofit Law Made Easy is a must-read guide for executives, board members, officers, accountants, fundraisers, and others who handle legal issues that affect the way nonprofit organizations are formed and operated. Nonprofit Law Made Easy presents in-depth discussions on such hot topics as acquiring and maintaining tax-exempt status, reporting requirements, charitable giving, disclosure requirements, unrelated business activities, fundraising, corporate governance principles, and board member liability. It also includes crucial information on avoiding nonprofit law traps and navigating governance and liability issues. Packed with practical tips and hard-to-find, authoritative advice, Nonprofit Law Made Easy demystifies complex legal issues with plain-language explanations of laws and regulations for non-legal professionals.

The Tax Law of Charitable Giving, Third Edition is completely revised, revamped, and updated. Written in plain English, it can help lawyers, managers, and development directors in tax-exempt organizations make sure they are up to date on all current regulations pertaining to charitable gifts, and that they are well prepared to make decisions about their organization's fund-development program. Written by the country's leading legal authority on tax-exempt organizations and charitable giving, this Third Edition features coverage of: New rules concerning charitable contributions of used vehicles and intellectual property New rules addressing the concepts of income and principal New characterization and ordering rules applicable to charitable remainder trusts Applying the public policy doctrine to the availability of the charitable deduction The impact of the tax cut legislation on the charitable giving rules The Tax Law of Charitable Giving, Third Edition is a go-to resource for nonprofit lawyers, nonprofit accountants, fundraising professionals, nonprofit executives, directors and managers, nonprofit consultants, financial planners, insurance companies, and corporate and (big) individual donors.

A supplement to Joint Ventures Involving Tax-Exempt Organizations, 2nd Edition.

The Third Edition of this pioneering casebook includes a comprehensive mix of materials that is adaptable to a survey course, a policy-oriented seminar, or a more specialized J. D. or graduate-level tax class. Every major topic is accompanied by a skillfully developed set of problems, lively author's notes and questions, and bibliographic references. Highlights include: Coverage of the many significant developments since the last edition, including new cases on deviation, donor standing and the duty of loyalty, an in-depth discussion of the final intermediate sanctions regulations and other efforts to control excessive insider compensation, revised materials on evolving tax exemption standards for health care providers, and new sections on international grantmaking, disaster relief organizations, and Internet-related issues. Expanded discussion of the political campaign activities of churches and other charities, and an overview of the use and abuse of section 527 organizations. A reorganized chapter on commerciality, with integrated coverage of the impact of commercial activities on exempt status, the unrelated business income tax, and complex structures such as joint ventures. A new basic problem on the distinction between private foundations and public charities, and discussion of policy issues on private foundation payout, donor-advised funds, and supporting organizations. An up-to-date survey of the ongoing Congressional scrutiny of nonprofit sector abuses and pending charitable tax reform legislation. Pruning of older or dated materials and more tightly-edited cases and notes.

2011 Cumulative Supplement

Partnerships and Joint Ventures Involving Tax-Exempt Organizations, 1995 Supplement

Relinquish Control! Why the IRS Should Change its Stance on Exempt Organizations in Ancillary Joint Ventures

Partnerships and Joint Ventures Involving Tax-Exempt Organizations, 1998 Cumulative Supplement

The Law of Tax-Exempt Healthcare Organizations

Written by one of America's leading experts on health law and its tax

ramifications, this treatise examines everything from obtaining and holding onto tax-exempt status, to the day-to-day tax issues faced by your clients. It also dispenses valuable practical guidance on such critical matters as: • For-profit versus not-for-profit hospitals and health care organizations • How to survive an IRS audit • Federal record-keeping, reporting and disclosure requirements • Avoiding the UBIT • Physician recruitment and retention • Caring for the elderly in facilities and at home • HMO's • Medical groups and faculty practice plans • The perils of improper lobbying and electioneering by exempt organizations • Integrated health care systems and cooperative organizations • Partnerships, LLC's and Joint Ventures • Operating as a Private Foundation Thousands of citations to recent tax cases, IRC sections and Treasury Regs, IRS rulings and pronouncements, etc. Thorough analysis of the most significant authorities. First published in December 1999. 1 volume; updated annually.

Nonprofit organizations face a special set of rules governing everything from how they charter their organization, to their methods of measuring unrelated business income, and how they lobby (and if, in fact, they should continue to be allowed to lobby). Nonprofit lawyers, accountants, and directors need an easy-to-use reference work in understandable language to help them comprehend the issues and make informed decisions. This core volume (ISBN 0471-196290) is supplemented annually. The 2002 Cumulative Supplement (ISBN 0471-443425) includes: New information on: relief of the poor, constitutional law framework, business leagues, public use of facilities, taxation of social clubs, and the sale of club assets. New and revised sections on Internet activities, ancillary joint ventures, and state action doctrine. This supplement updates the core volume, Hopkins/The Law of Tax-Exempt Organizations, 7th Edition (ISBN 0471-196290).

Understanding Nonprofit and Tax Exempt Organizations is a guide for the law student or practitioner who is looking to understand the law governing the nonprofit, tax exempt sector. This text deals with the many types of tax exempt organizations; the rules, regulations and limitations imposed on tax exempt organizations by the courts, the Internal Revenue Code (IRS) and the Treasury Regulations (the Regulations); the charitable contribution and fundraising issues affecting tax exempt organizations; the unrelated business income tax, excise taxes and intermediate sanctions imposed on tax exempt organizations; and the rules regarding private foundations. This new Second Edition reflects recent changes in the law made by the Pension Protection Act of 2006 and the Patient Protection and Affordable Care Act of 2010. The Second Edition of Understanding Nonprofit and Tax Exempt Organizations begins with an introduction to nonprofit organizations by discussing the relevant law in general, as nonprofits are governed by state law. Next, tax exempt organizations are discussed, by

first giving the reader the background on where such organizations fit in the nonprofit sector; why the organizations are given preferential tax treatment; what form these organizations take; and how such organizations are governed and dissolved. The Second Edition also provides detailed explanations of the various rules, regulations and tests they must follow in order to obtain or retain their tax exempt status as well as the consequences for failure to comply.

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.

**The Tax Law of Charitable Giving
Supplement**

650 Essential Nonprofit Law Questions Answered

Avoiding Trouble While Doing Good

Partnerships and Joint Ventures Involving Tax-Exempt Organizations

Everything you need to start and manage a non-profit Starting and Managing a Nonprofit Organization is written to help anyone who's just getting their toes wet in the sector get up to speed on the critical information needed to protect their nonprofit's tax-exempt status—and avoid the many legal traps out there that you probably didn't know exist. Packed with checklists and step-by-step guidance, Starting and Managing a Nonprofit Organization demystifies intricate legal issues with plain-English language explanations for non-legal professionals of the statutes, regulations, court opinions, and other rules comprising nonprofit law. Nonprofits must comply with stringent federal and state laws due to their special exempt status; the government's ultimate threat is revocation of a nonprofit's tax-exempt status, which usually means the nonprofit's demise. Written in plain English, not "legalese," this all-important guide provides essential guidance for those interested in starting nonprofits, as well as valuable advice for leaders of established organizations. Covers all aspects of federal and state nonprofit law Discusses significant contemporary issues, including commerciality, private benefit, governance, and unrelated business Provides summaries of current IRS ruling policies Includes procedures and a glossary of legal terms for fail-safe compliance Written by the country's legal leading authority on tax-exempt organizations, Starting and Managing a Nonprofit Organization is the reference you'll want to keep close by as you navigate your way through the world of nonprofit and the law.

In the midst of a national health care crisis involving over 43 million uninsured

Americans and another 50 million underinsured, a national debate is waging over the creation of a national health insurance program and the provision of health care services in this country. In a sea of uninsured and underinsured patients along with constantly increasing costs for providing health care services, tax-exempt hospitals are compelled to look for alternative revenue sources to remain afloat. In the last two decades, these hospitals and other tax-exempt organizations have found an alternative revenue source - participation in joint ventures with for-profit entities. Yet participation in such ventures has been made more difficult because of a control standard currently imposed by the Internal Revenue Service on the tax-exempt participant. This article contends that with respect to "ancillary" joint ventures (i.e., joint ventures where the exempt organization only contributes an insignificant portion of its assets) the control standard is overly intrusive and unrealistic in light of the current marketplace. This article attempts to provide a more tenable alternative to that standard. Specifically, it offers a two-prong approach to properly address a tax-exempt organization's participation in an ancillary joint venture, asserting that the Internal Revenue Service need only use existing resources, with certain suggested modifications, in a more effective manner. In light of current Congressional inquiry into the compensation practices of tax-exempt organizations, this article specifically advocates for greater use of the intermediate sanctions rules to ensure that such ventures do not confer too much financial benefit to their for-profit participants.

Beware the Commerciality Doctrine and Other Nonprofit Law Poetry By: Bruce R. Hopkins Welcome to the world of nonprofit law, summarized here in a form loosely poetical. Beware the Commerciality Doctrine and Other Nonprofit Law Poetry sheds new light on the world of nonprofit law. Some of these offerings read more like inside jokes - how rude! - than one's customary poem. Delightfully unique, entertaining, and enlightening, these poems and prose may not fully explain the ins-and-outs of law, but they certainly offer a closer look at the sentiment and realities of nonprofit law.

The cumulative supplement to "The Law of Tax-Exempt Organizations, 10th Edition" Nonprofit organizations are subject to a complex set of regulations and laws. Written in plain English, this book keeps tax-exempt organizations up-to-date on all current regulations pertaining to tax-exempt organizations. It ensures professionals are well-prepared to make decisions about their organizations' actions and future. It is a definitive one-volume source of information on federal laws by the leading legal authority in the nonprofit sector. This guide is supplemented annually to keep the lawyers and managers of nonprofit organizations on top of the latest nonprofit legal and tax developments.

For-profit Ventures Pose Access and Capacity Problems : Report to Congressional Requesters

Joint Ventures Involving Tax-Exempt Organizations

A Desktop Guide for Nonprofit Directors, Officers, and Advisors

Joint Ventures Involving Tax-exempt Organizations

In this helpful resource, partnerships and joint ventures are clearly defined, and the tests used by the IRS to evaluate these relationships are explained. The book also surveys methods that nonprofits can use to raise capital and reviews the guidelines governing nonprofit eligibility for federal housing assistance. The book includes sample forms, countless footnotes, and numerous citations to case law, Internal Revenue Code sections, and other relevant rulings. Written by a frequent lecturer on partnerships and exempt organizations, this invaluable guide is supplemented annually to ensure that subscribers are kept up-to-date on this constantly changing subject.

A detailed examination of the laws, rules and regulations governing partnerships and joint ventures involving nonprofit organizations with an emphasis on maintaining exempt status. Contains a survey of other methods nonprofits can use to raise capital, a comprehensive review of the tax-exempt entity leasing rules and a review of the guidelines governing nonprofit eligibility for federal housing assistance programs.

A comprehensive, revised, and expanded guide covering tax-exempt organizations engaging in joint ventures Joint Ventures Involving Tax-Exempt Organizations, Fourth Edition examines the liability of, and consequences to, exempt organizations participating in joint ventures with for-profit and other tax-exempt entities. This authoritative guide provides unbridled access to relevant IRC provisions, Treasury regulations, IRS rulings, and pertinent judicial decisions and legislative developments that impact exempt organizations involved in joint ventures. Features in depth analysis of the IRS's requirements for structuring joint ventures to protect a nonprofit's exemption as well as to minimize UBIT Includes sample models, checklists, and numerous citations to Internal Revenue Code sections, Treasury Regulations, case law, and IRS rulings Presents models, guidelines, and suggestions for structuring joint ventures and minimizing the risk of audit Contains detailed coverage of: new Internal Revenue Code requirements impacting charitable hospitals including Section 501(r) and related provisions; university ventures, revised Form 990, with a focus on nonprofits engaged in joint ventures; the IRS's emphasis on good governance practices; international activities by nonprofits; and a comprehensive examination of the New Market Tax Credits and Low Income Housing Tax Credits arena Written by a noted expert in the field, Joint Ventures Involving Tax-Exempt Organizations, Fourth Edition is the most in-depth discussion of this critical topic.

The New Form 990 covers the law, policy, and preparation of the new IRS Form 990. It includes summaries of the law underlying each of the parts and questions in the return, so that the preparer can understand the background law in formulating answers on the return. The subject matter is particularly timely and relevant given the release of the draft Form 990 last summer, the expected release of the final Form 990 in early 2008, and the commencement of the first tax year to which the form applies on January 1, 2008.

Tribal Business Structure Handbook

The Tax Law of Unrelated Business for Nonprofit Organizations

Partnerships and Joint Ventures Involving Tax-Exempt Organizations, 2001 Supplement

Nonprofit Organizations

Tax Exempt Charitable Organizations