



The Law of Tax-Exempt Organizations

Bruce R. Hopkins

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Praise for the law of tax-exempt organizations

"Mr. Hopkins—just wanted to let you know how much I am getting from *The Law of Tax-Exempt Organizations*. It is exceptionally clear, well organized, and well written. It has been a huge help to both my clients and me and allows me to feel confident in my advisory work in this area. Thank you for your efforts!"—Matthew Leader, Marcus Attorneys, Brooklyn, New York

A comprehensive guide to the law of tax-exempt organizations—written by Bruce R. Hopkins, the most respected name in the field

No doubt you know tax-exempt organizations are subject to a complex set of statutes and regulations that are as diverse as the organizations that are covered. As a lawyer, manager, accountant, director, officer, or executive for a nonprofit, you face special rules governing everything from how your organization must be organized to methods of measuring unrelated business income. The last decade alone bears witness to an immense and unprecedented augmentation of the federal tax (and other) law of tax-exempt organizations. You need an easy-to-use reference—written in plain English—to help you understand the issues at hand and make informed decisions. You need *The Law of Tax-Exempt Organizations, Tenth Edition*.

Written by Bruce R. Hopkins, one of the country's leading legal authorities on tax-exempt organizations, this resource will allow you—whether you are a newcomer to the field or a seasoned practitioner—to learn particular aspects of the subject matter or get a quick refresher regarding specific rules of interest.

Take a look inside the *Tenth Edition* for new coverage on:

- Katrina Emergency Tax Relief Act of 2005
- Tax Technical Corrections Act of 2007
- Patient Protection and Affordable Care Act
- Health Care and Education Reconciliation Act of 2010
- New Treasury Department regulations
- New Internal Revenue Service revenue rulings and revenue procedures
- Countless opinions from various federal courts
- IRS "private" determinations—private letter rulings, technical advice memoranda, and chief counsel advice memoranda

With detailed documentation and citations on Internal Revenue Code citations, references to regulations, IRS rulings, court opinions, tax law literature, current articles, tax law review notes, tables of cases, and tables of IRS rulings, this publication is supplemented annually with significant updates on the latest developments in:

- Nonprofit governance
- Nonprofit regional healthcare cooperatives
- New rules for donor-advised funds
- New rules for supporting organizations
- Expanded discussion of private benefit doctrine (to reflect recent IRS ruling activity)
- Updates on unrelated business activities

- Integration of new Treasury Department regulations

As an extra celebratory bonus, when you purchase the print version of this Tenth Edition, you will also receive a free ebook download of *The Law of Tax-Exempt Organizations, Tenth Edition*. For details, see the inside back cover of this book.

With everything you need in one volume, this must-own guide for nonprofit executives, officers, directors, lawyers, accountants, and consultants is the resource you will turn to time and again for the reliable advice you need to complicated tax law issues.

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