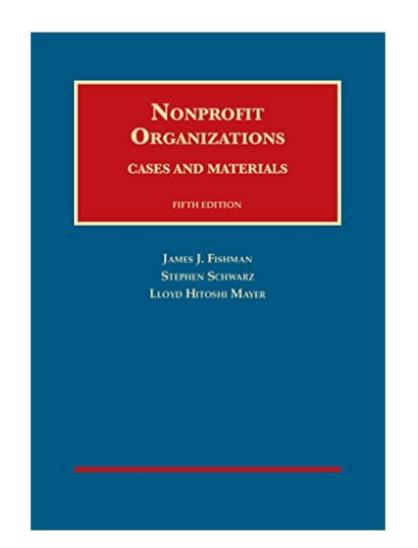
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# Nonprofit Organizations, Cases And Materials (University Casebook Series)





## 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, guestions, 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 NCAAâ <sup>™</sup>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 Courtâ ™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.

### **Book Information**

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