

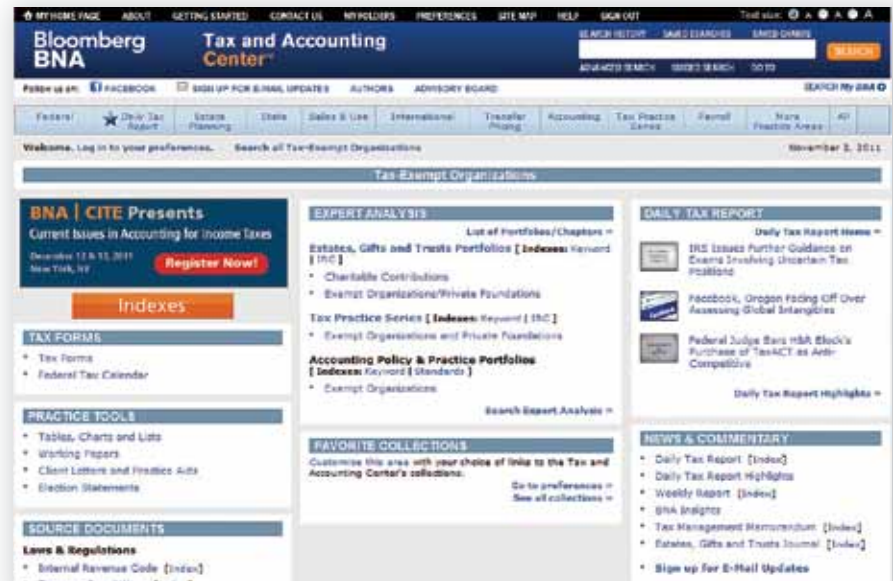
Tax-Exempt Organizations Portfolios Library

Expert guidance and resources for advising and representing nonprofits on federal tax and regulatory issues.

Written by leading practitioners in this area, the *Library* provides everything necessary to help organizations maintain their tax-exempt status while avoiding or minimizing unrelated business income taxes and penalty excise taxes.

Format & Frequency

Available online, with e-mail highlights and breaking news. Print Portfolios available.



Benefits

- Help your clients avoid or minimize unrelated business income taxes and penalty excise taxes using the *Library's* expert analysis and guidance.
- Find answers to practical research and compliance questions.
- Clarify issues immediately with instant access to relevant source material.
- Receive coverage of exempt organizations, including eligibility for exemption, political and legislative activities of trade associations, Sections 501(c)(6) and 501(c)(3) compared, reporting requirements including Form 990, and more to help you reduce research time and improve your best practices.

Expert Analysis

Coverage includes:

- Debt-Financed Income (Section 514)
- Definition, Classification, Termination, and Special Rules for Private Foundations and Public Charities
- Federal Income Tax Issues for Nonprofit Healthcare Organizations
- Fiduciary Duties of Nonprofit Directors and Officers

- Intermediate Sanctions and Declaratory Judgments
- Organizational and Operational Requirements
- Real Estate Transactions
- Section 4940 and Section 4944 Taxes on Private Foundations
- Self-Dealing, Distributions, Excess Business Holdings, and Taxable Expenditures for Private Foundations
- Supporting Organizations
- Tax Issues of Educational and Religious Organizations
- Unrelated Business Income Tax

Practice Tools

Time-saving practice aids include:

- Client Letters
- Tables, Charts, and Lists
- Working Papers (sample plans, documents, and more)
- Federal Tax Forms*
- State Tax Forms*

Source Documents

You'll find only the most accurate, official sources cited here:

Laws and Regulations

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation

Agency Documents

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

Cases

- Tax Court Rules
- Court of Federal Claims Rules
- Federal Tax Cases

News & Commentary

- *Estates, Gifts and Trusts Journal*
- *Weekly Report*
- *BNA Insights*
- *Tax Management Memorandum*

*Optional