Taxation of Exempt Organizations

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Abstract
Exempt organizations make up a large and growing part of the economy, and the rules that govern their activities are becoming increasingly complex. Taxation of Exempt Organizations provides expert analysis and tax guidance on the federal taxation, fundraising, and other activities of those organizations recognized as exempt under federal law. In addition, it contains citations to virtually all relevant cases, revenue rulings, significant private letter rulings, technical advice memoranda, continuing professional education texts, and related materials.

Notes
Prof. Hill also authored Chapter 13, Social Welfare Organizations.

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Taxation of exempt organizations does more than simply provide an overview of its subject. Rather, it provides a combination of broad coverage and in-depth analysis of all major areas of federal taxation affecting exempt organizations, including: Exemption issues. Unrelated business income tax (UBIT). Special rules applicable to private foundations. Special tax rules applicable to the unrelated business income of social clubs. Complex tax and reporting rules applicable to political organizations. And much more! Hill & Mancino: Taxation of Exempt Organizations. Part A Introduction. Chapter A number of organizations that generate revenue are afforded tax-free or tax-exempt status by the federal, state, and/or local government. Why is this the case and what qualifications must an organization have to be afforded this status? This course will introduce the student to the world of tax-exempt organizations. After an introduction to the history, purpose, and theory of why we have organizations that are exempt from taxation, the course will explore the main rules and issues that surround this status. The course will also look at the increased coverage being given to tax-exempt organiza...