



# The Law of Tax-Exempt Organizations

By Bruce R. Hopkins

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## Praise for the law of tax-exempt organizations

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**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.

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- Patient Protection and Affordable Care Act

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- 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)
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- 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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## Editorial Review

### About the Author

**Bruce R. Hopkins** is a senior partner with the firm Polsinelli Shughart PC. He is also the author or coauthor of more than twenty-five books, all published by Wiley, including *The New Form 990, Nonprofit Governance*, and *Nonprofit Law Made Easy*. Hopkins earned his juris doctorate and master of laws degrees at the George Washington University. He has practiced law for forty years and is a member of the District of Columbia and Missouri bars. He received the 2007 Outstanding Nonprofit Lawyer Award (Vanguard Lifetime Achievement Award) from the American Bar Association, Section of Business Law, Committee on Nonprofit Corporations. He is listed in *The Best Lawyers in America, Nonprofit Organizations/Charities Law, 2007–2011*.

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