

《协会税法 The Tax Law of》

图书基本信息

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内容概要

The Tax Law of Associations summarizes the law concerning acquisition and maintenance of associations' tax exemption. It explores various other bodies of tax law applicable to exempt associations, including the private inurement doctrine, the intermediate sanctions rules, the lobbying rules, and the unrelated business restrictions. Coverage also includes: the political activities rules, including the use of political action committees by associations; associations' use of for-profit subsidiaries; supporting organizations; involvement in partnerships and other joint ventures; as well as charitable giving and fundraising rules.

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