

# NONPROFIT LAW MADE EASY

BRUCE R. HOPKINS

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# Nonprofit Law Made Easy

**Bruce R. Hopkins**

## **Nonprofit Law Made Easy:**

**Nonprofit Law Made Easy** Bruce R. Hopkins, 2005-04-20 The ins and outs of law in the nonprofit sector made easy Written by renowned author Bruce R Hopkins Nonprofit Law Made Easy is a must read guide for executives board members officers accountants fundraisers and others who handle legal issues that affect the way nonprofit organizations are formed and operated Nonprofit Law Made Easy presents in depth discussions on such hot topics as acquiring and maintaining tax exempt status reporting requirements charitable giving disclosure requirements unrelated business activities fundraising corporate governance principles and board member liability It also includes crucial information on avoiding nonprofit law traps and navigating governance and liability issues Packed with practical tips and hard to find authoritative advice Nonprofit Law Made Easy demystifies complex legal issues with plain language explanations of laws and regulations for non legal professionals

**Fundraising Law Made Easy** Bruce R. Hopkins, 2009-08-11 The ins and outs of fundraising law made easy from nonprofit law authority Bruce Hopkins Author Bruce R Hopkins a leading authority on the laws regulating fundraising offers essential practical legal information in easy to understand English His practical tips and red flags provide useful advice and present critical information in an efficient and comprehensible fashion Now your organization can be fully informed about the basic legal requirements affecting fundraising and avoid the perils lurking in the myriad tax law traps Fundraising Law Made Easy clearly shows you how with everything you need to know about The fundraising process State charitable solicitation acts Federal tax charitable giving rules Requirements of the new Form 990 How constitutional law governance and IRS audit practices pertain to charitable fundraising Expert advice from Bruce Hopkins the author of more than 20 books on nonprofit counsel including The New Form 990 and Charitable Giving Law Made Easy Mandatory reading whether you are a charitable organization development officer fundraising consultant a trustee or a director Fundraising Law Made Easy illuminates the rules surrounding charitable giving and authoritatively and thoroughly guides you through every aspect of its laws

**Private Foundation Law Made Easy** Bruce R. Hopkins, 2008-11-03 Now your foundation can be fully informed about the basic legal requirements affecting private foundations and avoid the perils lurking in nonprofit tax law traps Private Foundation Law Made Easy clearly shows you how with information on reaping the charitable and tax advantages of your private foundation Filled with straightforward guidance author Bruce Hopkins a leading authority on the laws regulating private foundations demystifies this topic for you and your board members with practical legal information in easy to understand English

**Charitable Giving Law Made Easy** Bruce R. Hopkins, 2006-11-28 This authoritative guide presents in depth discussions on such hot topics as the timing of charitable deductions estate and gift tax considerations special property rules and planned giving Packed with practical tips and hard to find advice Charitable Giving Law Made Easy sheds light on complex legal issues concerning charitable giving with plain language explanations of laws and regulations for non legal professionals

**The Bruce R. Hopkins Nonprofit Law Library** Bruce R. Hopkins, 2013-06-11

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### **Hopkins' Nonprofit Law Dictionary**

Bruce R. Hopkins,2015-07-27 A focused invaluable guide to nonprofit legal terminology and definitions The Bruce R Hopkins Nonprofit Law Dictionary is a thorough professional reference for the terminology and definitions surrounding the law of tax exempt organizations Author Bruce R Hopkins the country's leading expert in nonprofit law draws upon 45 years of practice to deliver a true dictionary reference for attorneys specializing in nonprofit law and tax law The book's terminology and definitions are derived from constantly changing statutes government agency regulations and rulings court opinions and government forms and instructions with citations provided where appropriate Modeled after a conventional dictionary this book offers quick navigation to the information of interest and points you toward the other Hopkins guides that provide more in depth information should you require it The devil is in the details and nowhere is that statement truer than in the legal profession Incorrect interpretation of a single phrase can cause consequences for both client and attorney and verbiage may be intentionally vague with unexpectedly broad or narrow definitions This guide gives you the most commonly accepted interpretations of terminology related specifically to nonprofit law so you can feel confident in the quality of service you provide to your clients Stay up to date on the latest in nonprofit law Confirm the accepted definitions of legal terms and phrases Learn where to turn for deeper guidance on specific topics Gain expert insight into obscure and complex definitions Stop spending time wading through textbooks and case law only to wonder whether or not the information you eventually found applies to nonprofit law in the same way Focused specifically on the law as it applies to the nonprofit sector the Bruce R Hopkins Nonprofit Law Dictionary is an indispensable reference that gives you the information you need quickly and easily

**The Tax Law of Associations** Bruce R. Hopkins,2006-06-27 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     *Nonprofit Law & Finance Essentials e-book set* Bruce R. Hopkins,Thomas A. McLaughlin,Laurence Scot,2012-07-23 The ultimate insider guide to managing your nonprofit effectively and protecting its mission all in one affordable collection This e book bundle demystifies nonprofit laws and financial responsibilities providing you with the expert advice to financially manage your nonprofit effectively and understand its complex legal issues Written by renowned nonprofit leaders Bruce Hopkins Thomas McLaughlin and Laurence Scot the Nonprofit Law and Finance Essentials e book collection equips you to meet and manage your nonprofit s legal and financial obligations with step by step guidance practical tools and concrete strategies Fundraising Law Made Easy Bruce R Hopkins features the ins and outs of fundraising law from nonprofit law authority Bruce Hopkins Streetsmart Financial Basics for Nonprofit Managers Third Edition Thomas A McLaughlin presents plain English direction for reading interpreting and implementing financial data The Simplified Guide to Not for Profit Accounting Formation Reporting Laurence Scot offers a wealth of solid information for understanding nonprofit financial transactions financial statements and internal and external reports Learn how constitutional law governance and IRS audit practices pertain to charitable fundraising Make management decisions that ensure your organization s long term financial viability Navigate unique nonprofit accounting rules It s all at your fingertips with Wiley s Nonprofit Law Finance Essentials e book set equipping you with the tools to manage money and mission     **650 Essential Nonprofit Law Questions Answered** Bruce R. Hopkins,2005-03-28

Authoritative answers to the most important questions on business tax legal and fundraising practices for nonprofit organizations Written in the inviting style of Bruce Hopkins the nation s leading legal authority on nonprofit organizations 650 Essential Nonprofit Law Questions Answered is a must have guide developed specifically to help nonprofit managers and advisers harness the latest trends and developments in nonprofit law Presented in a convenient question and answer format 650 Essential Nonprofit Law Questions Answered offers real world solutions to the most common challenges facing nonprofit organizations including Intermediate sanctions Competition and commerciality doctrines Partnerships and joint ventures Private foundation rules Disclosure and distribution rules Annual report requirements Planned giving 650 Essential Nonprofit Law Questions Answered is the nonprofit professional s best resource for understanding statutes regulations and other laws governing tax exempt organizations     The Law of Tax-Exempt Organizations, 2008 Supplement Bruce R. Hopkins,2008-04-18 The 2008 Supplement generally covers developments since the book was published which basically means developments during 2007 such as The new Form 990 Despite its size complexity and overreaching this thing is a work of art For large organizations proper preparation of this return is going to be a mighty feat Much new law is embedded

in this form In the context of nonprofit law there has never been anything like this new Form 990 Other sets of rules are flowing such as those pertaining to tax exempt organizations and prohibited tax shelter transactions The biggest misstep by the agency in 2007 emerged nonetheless in the form of the draft of the IRS good governance principles an unhelpful poorly written sometimes wacky document that should never have been issued if only because the Division has more important things to do and perhaps may be allowed a quiet demise Private letter rulings some of them quite interesting continue to tumble out of the agency The IRS has made great progress in reducing its inventory of pending applications for recognition of exemption IRS audits of exempt organizations along with a host of compliance check projects are on the rise Back to the IRS there are two momentous developments in the making One is the forthcoming research and compliance initiative involving tax exempt colleges and universities with emphasis on these institutions adherence to the unrelated business rules and operation of endowment funds The other is the IRS growing reliance on technology in the exempt organizations area such as development of an electronic determinations case processing and tracking system the TE GE Determination System TEDS the emerging Cyber Assistant to guide preparers of applications for recognition of exemption and Internet based workshops and educational material *The Tax Law of Unrelated Business for Nonprofit Organizations* Bruce R. Hopkins, 2006-04-26

The Tax Law of Unrelated Business for Nonprofit Organizations is a comprehensive guide to the tax law of unrelated businesses for tax exempt organizations written by the leading expert in the field *The Law of Tax-Exempt Organizations, 2018 Cumulative Supplement, + Website* Bruce R. Hopkins, 2018-03-27 The gold standard guide to nonprofit law updated for 2018 The Law of Tax Exempt Organizations Website is the definitive reference for leaders and lawyers of tax exempt organizations Written by the field's most respected authority this book provides comprehensive coverage of all currently relevant regulations to help you make informed decisions about the future of your organization Accessible language and extensive tabular information allow for easy navigation and quick reference while the companion website features additional resources that provide additional depth on specific topics Tax laws are continuously evolving and the statutes and regulations for tax exempt organizations change more quickly than most This book compiles all of the latest pertinent statutes regulations rulings and court opinions into a single reference that no nonprofit should be without Get up to date on the latest changes to tax regulations for exempt organizations Learn the new and expanded rules for supporting organizations Review recent IRS rulings Treasury Department regulations and court opinions Find answers to the emerging issues surrounding the commerciality doctrine governance unrelated business constitutional law issues and much more Failure to keep pace with changing tax law can easily result in costly penalties in the non profit world each and every dollar is precious by staying up to date on tax exempt regulations you not only avoid penalties but you may discover new developments that actually benefit your bottom line The Law of Tax Exempt Organizations Website provides the information you need and the expert guidance to help you take advantage of every opportunity Charitable Giving 2015 Supplement

Bruce R. Hopkins, 2015-08-11 The definitive accessible reference on charitable giving tax law Charitable Giving 5th Edition is the leading guide to the law rules and regulations governing charitable giving completely revised revamped and updated to align with the latest developments in the industry Written by Bruce R Hopkins the most respected name in the field this book provides plain English explanations and in depth coverage complete with detailed documentation citations and references This updated edition contains new information on many aspects of giving law including the extensive litigation concerning gifts of conservation easements and updates on the several special rules for unique types of giving as well as updates on federal estate tax law and case law on substantiation and appraisal requirements Reader will find a summary of recent developments concerning recordkeeping donor advised funds and much more The companion website provides tables appendices IRS guidelines and other related documents to help readers get organized and remain compliant amidst the rapid changes Charitable giving law is constantly evolving and remaining compliant can feel like trying to hit a moving target This book is designed to keep lawyers managers and development directors in tax exempt organizations up to date on the relevant regulations with a deep understanding of how the regulations are actually applied Understand the federal tax laws surrounding charitable giving Learn how recent legislation impacts specific taxes and documentation Examine the new regulations proposed by the Department of Treasury Gain access to tools that help ensure compliance More than a simple codification reference this book provides explanation and interpretation from one of the foremost minds in the field For those needing a charitable giving guide Charitable Giving 5th Edition is a comprehensive authoritative examination and widely recognized as a classic reference The Tax Law of Charitable Giving Bruce R. Hopkins, 2014-07-08 A completely updated guide to the laws and regulations governing charitable giving This fully updated Fifth Edition of The Tax Law of Charitable Giving is the definitive resource for nonprofit lawyers accountants and fundraising professionals charged with navigating the increasingly complex maze of charitable giving regulations This new edition includes Detailed documentation and citations including references to regulations rulings cases and tax literature An exhaustive index allowing for quick and easy reference Annual supplements to keep readers apprised of the latest developments affecting tax exempt healthcare organizations

The Law of Fundraising Bruce R. Hopkins, 2008-03-07 Containing a complete update of the main volume it accompanies The Law of Fundraising Third Edition this 2008 Cumulative Supplement is updated and expanded detailing federal and state laws with an emphasis on administrative tax and constitutional law Clearly explaining state and federal rules impacting fundraising professionals this supplement provides you with IRS rulings and pronouncements an IRS checklist for monitoring charitable fundraising and sample IRS forms **The Law of Fundraising, 2016 Supplement** Bruce R. Hopkins, Alicia M. Kirkpatrick, 2016-03-07 The latest developments in fundraising law with expert insight and practical tools The Law of Fundraising is the classic guide on the subject written by two of the US authorities on the law of tax exempt organizations This 2016 Supplement is the first update to the comprehensive fifth edition detailing the latest developments in the law

governing fundraising New coverage includes proposed regulations concerning an exception to the charitable gift substantiation rules IRS rulings concerning fundraising organizations additional information about online fundraising and Form 990 filing requirements in the states and tax reform proposals Federal and state laws are examined in detail with an emphasis on administrative tax and constitutional law and the roles of fundraising professionals themselves are discussed in relation to compliance issues prospective laws and regulatory trends The companion website features a host of practical tools including tables appendices IRS examination guidelines checklists sample forms and more bringing clarification to the practical aspects of fundraising law State and federal fundraising regulations are becoming increasingly complex and at times seemingly contradictory This helpful guide simplifies the maze providing expert insight and the most current guidelines Get up to date on state and federal fundraising laws Understand the nuances of Internet political and international fundraising Explore the legal responsibilities of fundraising professionals Access cases IRS rulings and sample forms for practical reference Fundraising is critical for nonprofit organizations but navigating the twists turns and dead ends of fundraising regulations is complicated enough that important aspects are easily overlooked with potentially disastrous consequences Lawyers and nonprofit professionals alike will find the clarity and answers they seek alongside world class insight in *The Law of Fundraising Fifth Edition 2016 Supplement* [The Tax Law of Charitable Giving, 2016 Cumulative Supplement](#) Bruce R. Hopkins, 2016-05-02 The classic tax guide for charitable giving updated and expanded for 2016 *The Tax Law of Charitable Giving* is the leading guide to the rules regulations and laws governing charitable gifts written by one of the most trusted legal authorities on tax exempt organizations Completely revised revamped and updated for 2016 this invaluable guide provides plain English explanations and supporting documentation to assist in the decision making process This supplement includes discussion of the new healthcare tax on investment income of trusts and the impact on pooled income funds updates to federal estate tax law and case law on substantiation and appraisal requirements as well as detailed coverage of new Department of Treasury regulations concerning recordkeeping an update of law summary for donor advised funds and an updated summary of recent legislation s impact on the U S tax system Supporting citations and documentation are provided and references to rulings regulations cases and tax literature are included throughout The companion website features appendices tables IRS examination guidelines for charitable giving and more to help you stay fully up to date with the most current tax laws related to charitable giving Tax law changes continuously and the rules surrounding charitable gifts are under increasing scrutiny This book provides clear easy to follow guidance on the latest updates to help ensure complete compliance and well informed decision making Get up to date on the most recent charitable gift regulations Dig deep into healthcare tax federal estate tax donor advised funds and more Gain access to downloadable tables IRS guidelines and other helpful documents Make the right decisions about your organization s fund development program With comprehensive authoritative guidance and the most current applicable laws rules and regulations *The Tax Law of Charitable*

Giving is an invaluable resource for any tax exempt organization

## **The Law of Tax-Exempt Organizations, 2017**

**Cumulative Supplement** Bruce R. Hopkins, 2017-03-10 The gold standard guide to nonprofit law updated for 2017 The Law of Tax Exempt Organizations Website is the definitive reference for leaders and lawyers of tax exempt organizations Written by the field's most respected authority this book provides comprehensive coverage of all currently relevant regulations to help you make informed decisions about the future of your organization This new 2017 cumulative supplement includes important updates and revisions with respect to tax regulations and court opinions including expanded discussion on the private benefit doctrine and unrelated business activity governance donor advised funds and supporting organizations Accessible language and extensive tabular information allow for easy navigation and quick reference while the companion website features additional resources that provide additional depth on specific topics Tax laws are continuously evolving and the statutes and regulations for tax exempt organizations change more quickly than most This book compiles all of the latest pertinent statutes regulations rulings and court opinions into a single reference that no nonprofit should be without Get up to date on the latest changes to tax regulations for exempt organizations Learn the new and expanded rules for supporting organizations Review recent IRS rulings Treasury Department regulations and court opinions Find answers to the emerging issues surrounding the commerciality doctrine governance unrelated business constitutional law issues and much more Failure to keep pace with changing tax law can easily result in costly penalties in the non profit world each and every dollar is precious by staying up to date on tax exempt regulations you not only avoid penalties but you may discover new developments that actually benefit your bottom line The Law of Tax Exempt Organizations Website provides the information you need and the expert guidance to help you take advantage of every opportunity

*Tax-Exempt Organizations and Constitutional Law* Bruce R. Hopkins, 2012-09-11 A comprehensive guide to understanding the theory and implications of constitutional law as it relates to tax exempt organizations Although the U S Constitution does not make any reference to nonprofit organizations not surprising since the Constitution is not a framework for the structure of the entirety of U S society the Supreme Court has effusively shaped nonprofit law Now leading nonprofit law expert Bruce R Hopkins discusses how tax exempt organizations including educational religious and healthcare institutions are directly affected by constitutional law decisions and other pronouncements from the U S Supreme Court Written by one of the country's leading legal authorities on tax exempt organizations Provides a comprehensive authoritative examination of constitutional law principles and their implications for tax exempt organizations Includes coverage of the Supreme Court's perspective on nonprofit organizations and tax exemption applicability of the Establishment and Free Exercise Clauses to nonprofit religious organizations the import of Free Speech principles in the charitable fundraising context the constitutionality of the individual health insurance mandate and more Other titles by Bruce R Hopkins The Law of Tax Exempt Organizations Tenth Edition The Law of Fundraising Fourth Edition and The Tax Law of Charitable Giving Fourth Edition Should religious organizations be

exempt from taxation Should religious groups get tax exemptions not available to other organizations Are state charitable solicitation acts constitutional Is the health insurance mandate constitutional Is the Affordable Care Act subject to legal challenge at this time How many ways has the Supreme Court shaped nonprofit law Get answers to these questions and many more from Tax Exempt Organizations and Constitutional Law *The Tax Law of Charitable Giving, 2017 Supplement* Bruce R. Hopkins, 2017-02-17 The classic reference for charitable gift regulations updated for 2017 The Tax Law of Charitable Giving is the leading guide to the law rules and regulations governing charitable giving Author Bruce R Hopkins is the most respected authority in the field in this book he provides a comprehensive update on the latest changes to the law new Treasury Department regulations and much more to help lawyers managers and development directors in tax exempt organizations stay up to date on all regulations pertaining to charitable gifts This 2017 update includes coverage of updated estate tax law new substantiation requirements appraisal requirements recordkeeping donor advised funds and the new healthcare tax on investment income of trusts with detailed documentation citations and references to regulations rulings cases and tax literature included The companion website provides additional tables appendices IRS guidelines and other useful documents to help nonprofits make fully informed decisions about their fund development programs As quickly as tax law evolves it remains the nonprofit's responsibility to stay up to date and compliant with all relevant regulations This book provides a definitive reference for the latest changes new laws and upcoming legislation to provide an accessible one stop reference Examine the latest changes to the laws surrounding charitable giving Learn how the new healthcare tax affects pooled income funds Understand the Treasury Department's new regulations for reporting appraisal and more Access reference tables IRS guidelines and other useful documents Charitable gifts are the cornerstone of the nonprofit organization's support and American taxpayers give more than any other group worldwide The rules surrounding these gifts are complex but compliance is critical to the health of the organization The Tax Law of Charitable Giving provides an authoritative reference for all aspects of the law with the most up to date information available anywhere

## The Enigmatic Realm of **Nonprofit Law Made Easy**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Nonprofit Law Made Easy** a literary masterpiece penned by a renowned author, readers set about a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting affect on the hearts and minds of those that partake in its reading experience.

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