Contents

Preface vii
About the Authors ix

Chapter One  Government Regulation of Fundraising for Charity 1
  *§ 1.2 Charitable Fundraising: A Portrait 1
  *§ 1.3 Evolution of Government Regulation of Fundraising 3
  *§ 1.4 Contemporary Regulatory Climate 6

*Chapter Two  Anatomy of Charitable Fundraising 9

Chapter Three  States’ Charitable Solicitation Acts 11
  *§ 3.2 Definitions 11
  § 3.4 Annual Reporting 11
  § 3.20 Miscellaneous Provisions 12
  *§ 3.22 Unified Registration 12

Chapter Four  State Regulation of Fundraising 15
  § 4.2 Police Power 15
  *§ 4.2A Registration and Licensing Requirements (New) 15
  *§ 4.2B Charitable Purposes Revisited (New) 17
  *§ 4.3 Fundraising as Free Speech 17
  *§ 4.8 Other Constitutional Law Issues 19

Chapter Five  Federal Regulation of Fundraising 21
  *§ 5.3 Charitable Gift Substantiation Requirements 21
  § 5.6 Intermediate Sanctions 25
  *§ 5.7 Unrelated Business Rules 25
  § 5.8 Exemption Application Process 27
  *§ 5.11 Public Charity Classification 28
  § 5.13 Fundraising Compensation Arrangements 29
  *§ 5.15 Commensurate Test 30
  § 5.18 Postal Laws 30
  § 5.22 Internet Communications 30
  *§ 5.25 Political Campaign Financing 30
  *§ 5.26 Fundraising Organizations 31

*Chapter Six  Import of Form 990 43
  § 6.11 Schedule B 43

Chapter Eight  Overviews, Perspectives, and Commentaries 45
  § 8.8 Charity Auctions 45
  § 8.13 Some Proposals for Relief 46