Contents

Preface vii

PART ONE STARTING A NONPROFIT ORGANIZATION 1

Chapter One: What Is a Nonprofit Organization? 3
Chapter Two: The Nonprofit Organizations’ Regulatory Scene 17
Chapter Three: Starting a Nonprofit Organization 27

PART TWO BEING NONPROFIT, LEGALLY 39

Chapter Four: Nonprofit Organizations: Much More Than Charity 41
Chapter Five: Nonprofits and Private Benefit 59
Chapter Six: From Nonprofit to Tax-Exempt 77
Chapter Seven: Charities: Public or Private? 93
Chapter Eight: Nonprofit Governance 111
Chapter Nine: Braving Annual Reporting 137
Chapter Ten: Tax Exemption: Not a Paperwork Exemption 149
Chapter Eleven: Charitable Giving Rules 163
Chapter Twelve: Government Regulation of Fundraising 187

PART THREE TAX-EXEMPT ORGANIZATIONS CAN BE TAXABLE, AND SO CAN THEIR MANAGERS 211

Chapter Thirteen: Related or Unrelated? 213
Chapter Fourteen: Lobbying Constraints—And Taxes 231
Chapter Fifteen: Political Campaign Activities—And More Taxes 243
Chapter Sixteen: Donor-Advised Funds, Tax Shelters, Insurance Schemes—And Still More Taxes 253

PART FOUR HELPFUL HINTS AND SUCCESSFUL TECHNIQUES 261

Chapter Seventeen: For-Profit and Nonprofit Subsidiaries 263
Chapter Eighteen: Joint Venturing and Other Partnering 275
Chapter Nineteen: Wonderful World of Planned Giving 291
Chapter Twenty: Putting Ideas into Action 303
# CONTENTS

## PART FIVE  SIDESTEPPING TRAPS  

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Twenty-One</td>
<td>Watchdogs on the Prowl</td>
<td>315</td>
</tr>
<tr>
<td>Twenty-Two</td>
<td>Potpourri of Policies and Procedures</td>
<td>329</td>
</tr>
<tr>
<td>Twenty-Three</td>
<td>Commerciality, Competition, Commensurateness</td>
<td>343</td>
</tr>
<tr>
<td>Twenty-Four</td>
<td>IRS Audits of Nonprofit Organizations</td>
<td>355</td>
</tr>
<tr>
<td>Twenty-Five</td>
<td>Avoiding Personal Liability</td>
<td>375</td>
</tr>
</tbody>
</table>

## PART SIX  CONSTITUTIONAL LAW PERSPECTIVE  

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Twenty-Six</td>
<td>Nonprofit Organizations and the Constitution</td>
<td>385</td>
</tr>
</tbody>
</table>

Glossary  

Index  

409  421