

**NEW
Offering!**

Tax-Exempt Organizations Portfolios Library

Expert guidance and other resources for advising and representing nonprofits on federal tax and regulatory issues

Written by leading experts in this practice area, *Tax Management Tax-Exempt Organizations Portfolios* provide everything necessary to help organizations maintain their tax-exempt status while minimizing taxes on business income and excise taxes.

Expert Analysis

These concise, clearly written portfolios offer guidance you can follow with confidence as you address the general reporting, operational and procedural rules affecting nonprofits as well as requirements for specific types of organizations.

Topics covered include:

- Debt-Financed Income (Section 514)
- Definition, Classification, Termination and Special Rules for Private Foundations and Public Charities
- Federal Income Tax Issues for Nonprofit Healthcare Organizations
- Fiduciary Duties of Nonprofit Directors and Officers
- Intermediate Sanctions and Declaratory Judgments
- Organizational and Operational Requirements
- Real Estate Transactions
- Section 4940 and Section 4944 Taxes for Private Foundations
- Self-Dealing, Distributions, Excess Business Holdings, and Taxable Expenditures for Private Foundations
- Supporting Organizations
- Tax Issues of Educational and Religious Organizations
- Unrelated Business Income Tax

Practice Tools

Time-saving aids developed by leading real-world practitioners, and ready for your staff to use:

- Client Letters
- Tables, Charts and Lists
- Working Papers
- Federal Tax Forms*
- State Tax Forms*

Source Documents

Laws and Regulations

- Internal Revenue Code
- Treasury Regulations
- Proposed Regulations
- Tax Legislation

Agency Documents

- Treasury Decision Preambles
- IRS Documents
- IRS Publications
- Circular 230
- CIPs/ISP Papers

Cases

- Federal Tax Cases
- Tax Court Rules
- Court of Federal Claims Rules

News and Commentary

Stay alert to how tax developments create new issues for nonprofits — and responsibilities for you. Your *Tax-Exempt Organizations Portfolios Library* includes:

- **Estates, Gifts & Trusts Journal** – Biweekly review of current estate planning topics, such as marital deduction planning, estate and trust administration, charitable gifts, and valuation.
- **Weekly Report** – Timely notification and practical analysis of important new tax developments.
- **Insights & Commentary** – Commentary by leading authorities on a variety of current and emerging tax issues.
- **Tax Management Memorandum** – Biweekly commentary of the BNA Tax Management Advisory Boards on new issues, developments, trends and strategies.

* Optional



BNA Tax & Accounting

BNA Tax & Accounting is the premier provider of guidance from top practitioners plus all the tools, resources, and news to answer – and anticipate – any tax or financial accounting challenge. That's because BNA connects you with more relevance, depth and thought leadership than any other source. See how the BNA difference protects your interests and advances your expertise.

“I have trusted the BNA Tax Management print portfolios for many years. But my BNA electronic practice aids and code resources are wonderful. For me, BNA is unique for the technical insights of its writers. I know I'm going to get a good, detailed analysis on any question”

Michael Gershon, CPA
Tax Director

RENOWNED EXPERTS

Former government officials, practitioners and partners with top law and accounting firms, and educators provide valuable insights and proven guidance for handling the tax and accounting issues that arise in your practice.

PRODUCTIVITY ENHANCERS

Ready-to-use sample plans, documents, forms, and other resources created and used by real world practitioners save you time and money and provide practice-building tools.

EVOLVING PERSPECTIVE

News and commentary from BNA's worldwide network of more than 1,000 seasoned tax and accounting specialists bring you insights on the latest news, trend and issues. Plus, BNA tax and accounting editors alert you to relevant articles, documents and resources as they emerge.



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