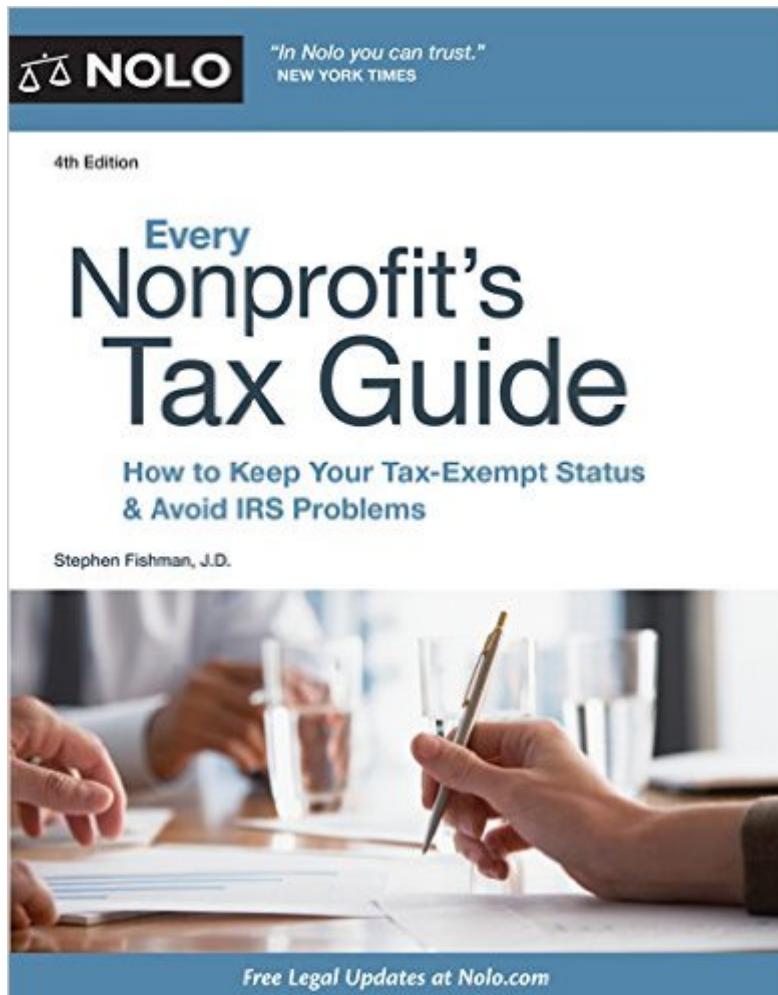


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# Every Nonprofit's Tax Guide: How To Keep Your Tax-Exempt Status And Avoid IRS Problems



## Synopsis

The essential tax reference book for every nonprofit. Nonprofits enjoy privileges not available to other organizations. But these privileges come at a price: Nonprofits must comply with special IRS rules and regulations. This book covers what your organization must do to maintain its tax-exempt status. Practical, comprehensive, and easy to understand, Every Nonprofit's Tax Guide explains ongoing and annual IRS compliance requirements for nonprofits, including: a detailed look at Form 990 line-by-line instructions for Form 990-EZ conflicts of interest and compensation rules charitable giving rules unrelated taxable business income rules lobbying and political activity restrictions nonprofit bookkeeping other key tax rules Whether you are just starting your nonprofit or are well established, you'll find all the information you need to avoid the most common issues nonprofits run into with the IRS.

## Book Information

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## Customer Reviews

Tax-exempt nonprofits are a big business. \$3.4 trillion in assets and 9.4 million employees, about 7.2% of the total United States workforce. But not every tax-exempt nonprofit is a multi-billion dollar foundation. There are tens of thousands of nonprofits that are small, many of which work with volunteer staffs. Often legal expertise is lacking and people inadvertently do things that endanger the tax-exempt status of these organizations. This book is designed for them, for anyone in a tax-exempt who doesn't have access to competent legal advice on their IRS Code Section 501(C)(3) tax-exempt status. It is, in a very general way, a lawyer in a book. Attorney Stephen

Fishman provides in very clear language guidance on every aspect of maintaining your Section 501(c)(3) status. He avoids convoluted legal language and uses plain English (bless him!). He begins with the Form 990 which is a disclosure of the tax-exempt nonprofits finances and is publicly accessible. He covers the importance of accounting and record keeping - something that often goes undone in volunteer organizations. He helps the uninitiated distinguish between employees, volunteers and independent contractors. These distinctions are very important. Fail to withhold and pay employment taxes and the IRS doesn't care who you are or what you did, they go after you. Next he moves on to contributions of goods, cash and services and how to deal with them. This is a crucially important subject. Lots of Section 501(c)(3) raise lots of money and pay their executives very, very well. What's to stop an aggressive fundraiser from setting up a tax-exempt and paying themselves huge salaries? Not much really, but Fishman does point out how to get caught and what happens when you do.

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