



2018

Nonprofit Law

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Nonprofit Law Resource Guide: Introduction

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Non-profit law encompasses aspects of tax law and corporate law.

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Introduction

Introduction

Non-profit law encompasses aspects of tax law and corporate law. Federal tax law defines what organizations qualify as tax exempt, and addresses the deductibility of charitable contributions. Other federal laws concern corporate governance, telephone solicitation, and charitable fraud. State laws dictate how the organizations are incorporated and governed, how funds are raised and managed, and charitable fraud.

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Study Aids



- Basic Federal Income Taxation: Deductions: Charitable Contribution Deductions: Basic Concepts and Computations  CALI lesson.
- Understanding Nonprofit and Tax Exempt Organizations
2nd ed. KF 6449 .C34 2012

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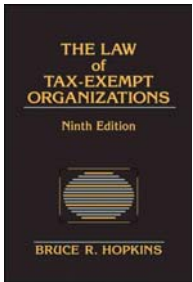
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Books

General

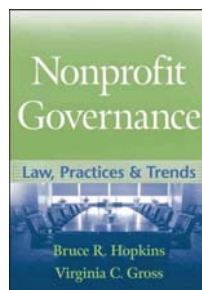


- The Law of Tax-Exempt Organizations 
Definitive one-volume on federal laws, organized by the leading legal authority. Available on Lexis Advance.
Also in print - 9th ed. Bruce R. Hopkins. ; supplemented to 2008. KF 6449 .H6 2007.
- Nonprofit Organizations: Law and Taxation 
Marilyn E. Phelan. Available on Westlaw. Semiannual. Current through May 2014.
- Nonprofit Resources
2nd ed. American Bar Association Section of Business Law, c2007.
A bibliography of books and web sites; for each subtopic, also lists law review articles and cases. KF 1388 .A1 N66 2007.

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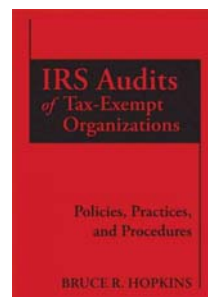
Scholar

Planning, Forming & Operational Aspects



- **Nonprofit Governance: Law, Practices, and Trends**
Bruce R. Hopkins and Virginia C. Gross. KF1388 .H64 2009
- **Guide to Nonprofit Corporate Governance in the Wake of Sarbanes-Oxley**
2006-2007 ed. available on Westlaw.
Also in print. KF 1388.5 .G85 2005.
- **Joint Ventures Involving Tax-Exempt Organizations**
4th ed. / Michael I. Sanders. 2013.
Updated by supplements
- **Organizing Corporate and Other Business Enterprises**
Chapter 10 concerns nonprofits.
Available on Lexis Advance.
Browse Sources > Secondary Materials > Treatises > O. Annual.
Current through October 2013.
- **Planning Tax Exempt Organizations**
Provides guidance on obtaining and maintaining an entity's tax-exempt status under IRC Section 501(c)(3).
Available on Lexis Advance.
Browse Sources > Secondary Materials > Treatises > P. Annual;
updated through March 2014.
- **Representing Nonprofit Organizations**
Covers organizing and operating a nonprofit entity.
Available on Westlaw. Annual;
updated to June 2012.
- **Starting and Managing a Nonprofit Organization: a Legal Guide**

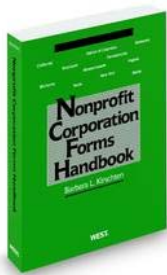
Tax & Financial Aspects








- **IRS Audits of Tax-Exempt Organizations: Policies, Practices, and Procedures**
Bruce R. Hopkins. KF 6449 .H597 2008
- **Nonprofit Controller's Manual**
Craig Stevens.
Available on Westlaw.
- **Nonprofit GAAP Practice Manual**
Allan B. Afterman, Martha L. Benson, and Rowan H. Jones.
Available on Westlaw.
- **Taxation of Hospitals and Health Care Organizations**
Available on Lexis Advance.

Forms & Journals

Forms










- Nonprofit Corporation Forms Handbook 
Barbara L. Kirschten.
Available on Westlaw.
- Nonprofit Organizations: Law and Taxation 
Includes forms for obtaining tax exempt status and annual reporting.
Marilyn E. Phelan.
Available on Westlaw. Semiannual. Current through May 2014.
- American Jurisprudence Legal Forms 2d 
See Chapter 55. Charities and Chapter 74. Part VI. Federal Tax-Exempt Status of Nonprofit Organizations.
Available on Westlaw.
- West's Legal Forms 
See Specialized Forms Chapter 25. Nonprofit Organizations.
Available on Westlaw.
Also in print - KF 170 .W47
- Fletcher Corporation Forms Annotated 
See Part XX - Nonprofit Corporations.
Available on Westlaw. Current through April 2014 annual supplement.

Selected Journal Titles

See the [Finding Articles in Law Reviews and Journals](#) guide.

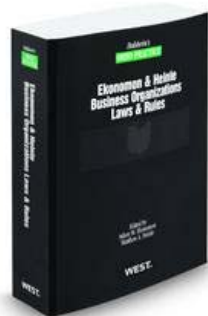
OhioLINKs Electronic Journal Center (EJC) > Business, Economics, and Management subject cluster. See the My EJC page for information on creating an EJC Account, getting New Issue Alerts, saving articles, etc.



- Bruce R. Hopkin's Nonprofit Counsel 
John Wiley & Sons.
- Exempt Organization Tax Review 
P. Streckfus.
- International Journal of Not-for-Profit Law
International Center for Not-for-Profit Law.
- Nonprofit and Voluntary Sector Quarterly 
Sage Publications.
- The Nonprofit Quarterly 
2007-
- Nonprofit Report 
Available on Westlaw
- Non-Profit Times 
Available on Westlaw
- Taxation of Exempts 
Available on Westlaw
Also in print - 2001/2002- current KF 6449 .A15 J66

Ohio Resources

Ohio Code & Regulations





- Ohio Business Organizations Laws & Rules
Annual volume of Ohio and federal statutes and regulations.
KFO210.A29 O36
- Ohio Revised Code
See in particular:
 - * Ohio Charitable Trust Act - ORC 109.23 - 109.33
 - * Ohio Charitable Solicitation Act - ORC Chapter 1716
 - * Nonprofit Corporation Law - ORC Chapter 1702
 - * Gambling - ORC Chapter 2915
 [Unannotated ORC from LAWriter.]
- Ohio Administrative Code
- Ohio Secretary of State Web site
See Businesses - Business Information - Starting a Business page. This includes a Guide to Starting a Nonprofit Organization in Ohio (pdf).
- Ohio Attorney General Web site

Ohio Forms

See also the "Ohio Transactional Forms" section of the Forms and Practice Materials - Ohio Forms guide.



- Anderson's Ohio Business Entities Handbook 
Chapter 2 concerns Nonprofit Corporations.
Annual. KFO205 .O35
- Anderson's Ohio Corporation Law Handbook
Chapter 15 concerns Nonprofit Corporations.
KFO 213 .A65 S43
- Ohio Business Entities 
Zolman Cavitch and Matthew P. Cavitch.
Volume 2, Chapter 27 concerns Nonprofit Corporations.
Available on Lexis Advance. Browse Sources > Secondary Materials > Treatises > O. Updated through May 2012.
Also in print - KFO 210 .A65 C38 2005.
- Ohio Secretary of State Web site
See Businesses - Business Information - Starting a Business page. This includes a Guide to Starting a Nonprofit Organization in Ohio (pdf).
- Ohio Attorney General Web site

Federal & Other State Resources

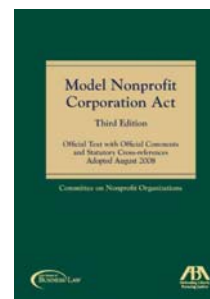
Federal Code & Regulations


Photo of US Capital by Joel Mann.



- U.S. Code Title 26 - Internal Revenue Code
See in particular:
 - * Section 501 - Exemption from Tax on Corporations, Certain Trusts, etc. Section 501(c) - List of exempt organizations.
 - * Section 509 - Private Foundation Defined. Section 509(a) - General rule. [2 types of 501(c)(3) organizations: public charities and private foundations]
 - * Section 170 - Charitable, etc. Contributions and Gifts
 - * Section 4958 - Taxes on Excess Benefit Transactions [Links from Cornell University Legal Information Institute's US Code.]
- Anti-Terrorist Financing Guidelines: Voluntary Best Practices for U.S.-Based Charities
From U.S. Department of the Treasury > Resource Center > Terrorism and Illicit Finance > Protecting Charitable Organizations page.
- Tax Information for Charities & Other Non-Profits
From U.S. Internal Revenue Service > Information For

Other States - Uniform Laws & Regulations



- Model Nonprofit Corporation Act
KF1388 .M627 2008
- Prudent Management of Institutional Funds Act (UPMIFA)
National Conference of Commissioners on Uniform State Laws.
Revision of the Uniform Management of Institutional Funds Act of 1972.
- Uniform Laws Annotated 
See Unincorporated Nonprofit Associations Act (1996) in Volume 6B.
Available on Westlaw - ULA.
Also in print - KF 879 .A45 U5

Blogs, Databases & Web Sites




Blogs

- NonProfit Law Blog
"A Member of the Law Professor Blogs Network."
- CharityLawyer
A "daily dose of nonprofit law" by Ellis McGehee Carter.

Databases

Photo below by mandiberg.



- Federal Tax Coordinator 2d
Available on RIA Checkpoint (via PCs and wireless network, but only on CSU campus).
Also in print KF 6272 .R37.
- Bloomberg BNA - Tax & Accounting Center 
See in particular:
* Estates, Gifts and Trusts Portfolios - Charitable Contributions and Exempt Organizations/Private Foundations
* Tax Practice Series - Exempt Organizations and Private Foundations
Note: LexisNexis also has BNA Tax & Accounting Materials
- Lexis Advance > Browse Topics > Business & Corporate Law 
See topics "Nonprofit Corporations & Organizations" and "Unincorporated Associations."
- Westlaw > Tools > West Key Number System 
Search the headings for: non-profit
You'll retrieve headings such as:
* Antitrust and Trade Regulation -- Antitrust Law And Non-Profits, k930-k934
* Corporations and Business Organization -- Non-Profit Corporations, k3350-k33499
* Taxation -- Income Taxes -- Persons Liable -- Religious, benevolent, scientific, educational, or other nonprofit corporations or associations, k3488
* Taxation -- Sales, Use, Service, And Gross Receipts Taxes -- Persons Subject to Or Liable For Tax -- Clubs, co-operatives, and

Web Sites - General

Photo from Walmart Stores.



- US Internal Revenue Service - Tax Information for Charities & Other Non-Profits
- Bruce R. Hopkins Nonprofit Law Center
See, in particular, its Resources section - includes Current Opinions and Commentary, Current Developments Outlines, Hot Topics of the Day, and more.
- Cornell University - Legal Information Institute - Wex legal encyclopedia - Non-Profit Organizations
- Foundation Center - Cleveland
See its Use Our Library section.
- Independent Sector
Nonpartisan coalition and leadership network of over 600 organizations.
See, in particular, its Governance Resources - Resource Center for Good Governance and Ethical Practice, with information on such titles as The Principles Workbook: Steering Your Board Towards Good Governance and Ethical Practice.

Web Sites - Information on Nonprofits

Photo by wharman.



- Charity Navigator
An "unbiased, objective, numbers-based rating system to assess the financial health of over 5,000 of America's best-known charities." Considers program expenses, administrative expenses, fundraising expenses, fundraising efficiency, primary revenue growth, program expense growth, and working capital ratio. Only evaluates 501(c)(3) organizations that file a Form 990, thus does not include private and religious organizations.
- GuideStar.org
Provides basic information and reviews written by other users of the site. Additional information available for a fee.
Guidestar database also on LexisNexis - GDSTAR.
- Urban Institute - National Center for Charitable Statistics
"National clearinghouse of data on the nonprofit sector in the United States." Here one can search for active organizations, find information about nonprofits by type and geographic location, as well as access data analysis tools.
- U.S. Internal Revenue Service - Search for Charities
Contains the Exempt Organizations Select Check - Here you can search for organizations eligible to receive tax exempt status, organizations whose tax exempt status was revoked, and the most recent year for which a particular organization filed an annual report

Web Sites - Grant Information

- Ohio Grantmakers Forum
See, in particular, its Publications section, with information on such titles as the Ohio: State of Philanthropy report.
- U.S. Department of Health and Human Services - Grants.Gov
"Your source to find and apply for federal grants."
- U.S. Department of Labor - Center for Faith-Based and Neighborhood Partnerships
See its Grant Resources page.
- U.S. General Services Administration - Catalog of Federal Domestic Assistance
"Full listing of all Federal programs available to State and local governments (including the District of Columbia); federally-recognized Indian tribal governments; Territories (and possessions) of the United States; domestic public, quasi-public, and private profit and nonprofit organizations and institutions; specialized groups; and individuals.
Also in print HC 110 .P63 U53a.

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