Joint Ventures Involving Tax-Exempt Organizations, 4th Edition
Michael I. Sanders

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DESCRIPTION

A comprehensive, revised, and expanded guide covering tax-exempt organizations engaging in joint ventures

Joint Ventures Involving Tax-Exempt Organizations, Fourth Edition examines the liability of, and consequences to, exempt organizations participating in joint ventures with for-profit and other tax-exempt entities. This authoritative guide provides unbridled access to relevant IRC provisions, Treasury regulations, IRS rulings, and pertinent judicial decisions and legislative developments that impact exempt organizations involved in joint ventures.

• Features in depth analysis of the IRS's requirements for structuring joint ventures to protect a nonprofit's exemption as well as to minimize UBIT

• Includes sample models, checklists, and numerous citations to Internal Revenue Code sections, Treasury Regulations, case law, and IRS rulings

• Presents models, guidelines, and suggestions for structuring joint ventures and minimizing the risk of audit

• Contains detailed coverage of: new Internal Revenue Code requirements impacting charitable hospitals including Section 501(r) and related provisions; university ventures, revised Form 990, with a focus on nonprofits engaged in joint ventures; the IRS's emphasis on good governance practices; international activities by nonprofits; and a comprehensive examination of the New Market Tax Credits and Low Income Housing Tax Credits arena
Written by a noted expert in the field, *Joint Ventures Involving Tax-Exempt Organizations, Fourth Edition* is the most in-depth discussion of this critical topic.

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**ABOUT THE AUTHOR**

**MICHAEL I. SANDERS** is the lead partner of Blank Rome’s Washington office’s tax group with a large practice in the area of exempt organizations involving healthcare and low-income housing, associations and joint ventures between for-profits and nonprofits, as well as structuring New Markets Tax Credit transactions. He is also an adjunct professor at The George Washington University Law School and Georgetown University Law Center. He was recently honored in 2010 by The George Washington University Law School for his 35 years of teaching.

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