

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 Michael I. Sanders, a noted expert in the field, *Joint Ventures Involving Tax-Exempt Organizations, Fourth Edition* is the most in-depth discussion of this critical topic.

Praise for *Joint Ventures Involving Tax-Exempt Organizations*:

"Mike Sanders's book, *Joint Ventures Involving Tax-Exempt Organizations*, is a critical resource for anyone who represents or manages tax-exempt organizations. This book takes the mystery out of the JV process and provides practical and helpful insights about the legal and business issues that confront tax-exempt entities considering the JV structure."

—CELIA ROADY, Morgan, Lewis & Bockius LLP

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