First class assignment: Chapter 26

Text: Jones, Willis, Brennen, and Moran: The Tax Law of Charities and Other Exempt Organizations 3rd Edition. (Lexis)

Class sessions: Mondays and Wednesdays starting at 6:30 p.m. EST (5:30 CST, 4:30 MST, 3:30 PST) starting Wednesday January 4th 2017 and ending Wednesday February 22nd 2017

The course is divided into:

1) The charitable contribution deduction

2) Non charitable tax exempt organizations

3) Tax exempt charities
   
   a) Public charities
   
   b) Private foundations
Topic #1 - The charitable contribution deduction .....Chapter 26 pages 781 to 806.

Topic #2 - Basic requirements for all tax exempt organizations

   a. An overview of Tax exempt organizations ...chapter 1 pages 1 to 8.

   b. Public Policy and Illegality.....Chapter 2 pages 9 through 36

Topic #3 – Procedural Rules

   a. Chapter 8 – pages 231 to 256

   b. Chapter 3 – Churches - pages 56 to 72

Topic #4 - Charitable exempt organizations

   a. Exempt purpose

      i. Chapter 3 ...religious purpose pages 41 to 52

      ii. Chapter 4 ... educational purpose pages 73 to 75

      iii. Chapter 5...scientific pages 87 to 91

      iv. Chapter 6 ...charitable purpose pages 103 to 104
Topic #5 - Restricted activities

a. Chapter 11 ... Lobbying pages 355 to 376

b. Chapter 12...Political Activity pages 377 to 408

c. Unrelated Business Income
   i. Chapter 21 ... pages 641 to 700

Topic #6 - Private Foundations

a. Chapter 13 ... Private Foundation status pages 409 to 447

b. Chapter 14 – Private Foundation excise taxes pages 447 to 576