

# Taxation of Charities and other Exempt Organizations

2017

Professor: Beverly Moran  
Email: [beverly.moran@law.vanderbilt.edu](mailto:beverly.moran@law.vanderbilt.edu)  
Telephone: (615) 322-6760

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 4<sup>th</sup> 2017 and ending Wednesday February 22<sup>nd</sup> 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