



Can the Supreme Court create new rights under the label of "liberty"?

With the new rollover in the White House, Justice Scalia's interpretation of the fourteen amendment may find the support it needs. Read the story on page 16.

Advising Kentucky Nonprofit Organizations by Carol Furnish



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Lawyers often find themselves actively engaged in their communities. As such, it is not uncommon for local nonprofits or "aspiring" nonprofits

to reach out to attorneys for assistance in setting up or dealing with issues relating to their organization. This guide is intended to highlight resources that attorneys can use when assisting nonprofits in Kentucky. Some of the resources are available in the Chase Law Library and others are available on the Internet.

Part 1: Starting and Managing a Nonprofit

KF1388 .Z9.R86 2015

Runquist, *The ABCs of Nonprofits*

This guidebook offers a basic introduction to nonprofits; choosing an entity; options for organizational structure; operating a nonprofit; basic tax issues; and end of life planning.

Hopkins, *Starting and Managing a Nonprofit Organization: A Legal Guide*

A guide to planning, forming, and operating a nonprofit organization with attention to changing statutes and regulations. Includes checklists and sample procedures. Available in print and e-book format via most public libraries.

Hurwit & Associates, Nonprofit Law Resource Library
http://www.hurwitassociates.com/table_of_contents.php

Website contains information on a number of subjects pertaining to nonprofit law including nonprofit start-up issues, state filing and compliance, governance and board questions, mergers and affiliations, nonprofit entrepreneurship, charitable contributions and more.

Part 2: Kentucky Nonprofit Organizations

Nonprofit Corporations - Chapter 273 Kentucky Revised Statutes

KFK1280 .K4 2004

Chapter 5 Nonstock, *Nonprofit Corporations*, in Seiffert, *Kentucky Corporation Law With Forms* [Kentucky Practice Series].

Rutledge, *The 2015 Amendments to the Kentucky Business Entity Statutes*, 43 N. Ky. L. Rev. 129 (2016).

Nonprofit LLC - Chapter 275 Kentucky Revised Statutes

KFK1407.5 .L52 2011

Seiffert, *Kentucky Non-Profit Organizations Use of Limited Liability Companies*, in *Limited Liability Companies in Kentucky* (UK/CLE 2011).

KFK1280 .K4 2007

Chapter 18 *Limited Liability Companies*, in Keats, *Methods of Practice* [Kentucky Practice Series].

Rutledge, *The 2015 Amendments to the Kentucky Business Entity Statutes*, 43 N. Ky. L. Rev. 129 (2016).

Walker, *A Consideration of an LLC for a 501(c)(3) Nonprofit Organization*, 38 Wm. Mitchell L. Rev. 627 (2012). Discusses Kentucky's adopting nonprofit LLC legislation.

Uniform Unincorporated Nonprofit Associations - Chapter 273A Kentucky Revised Statutes

Rutledge, *The 2015 Amendments to the Kentucky Business Entity Statutes*, 43 N. Ky. L. Rev. 129 (2016).

Rutledge, *Kentucky Enacts the Unincorporated Nonprofit Association Act*, Stoll, Keenon, Ogden PLLC, <https://www.skofirm.com/publications/kentucky-enacts-the-unincorporated-nonprofit-association-act/>.

Koch, *Changes Ahead for Kentucky's Nonprofits and Other Business Entities*, *The National Law Review*, <http://www.natlawreview.com/article/changes-ahead-kentucky-s-nonprofits-and-other-business-entities>.

Part 3: Tax-Exempt Organizations

KF6449 .H6 2015

Hopkins, *The Law of Tax-Exempt Organizations* (2015).

The essential treatise on tax exempt organization. Provides citations to relevant statutes, court rules, and regulations that govern nonprofit entities. Appendices include a listing of IRS code sections, IRS Revenue Rulings and Private Letter Rulings, and IRS District Offices.

KF6449 .T39 2011

Taylor, *The Law of Tax-Exempt Organizations in a Nutshell* (2011).

Offers a quick introduction to the law of nonprofit organizations and their tax treatment. Covers charitable giving, fundraising, unrelated business income, and private foundations

IRS Applying for 501(c)(3) Tax-Exempt Status

http://www.pbpatl.org/wp-content/uploads/2011/12/applying_for_501c_3_tax_exempt_status1.pdf

IRS Publication 4220 presents general guidelines for organizations that seek tax-exempt status and includes references to the statutes, Treasury Regulations, and additional IRS publications and forms.

IRS Tax-Exempt Status for Your Organization

<https://www.irs.gov/publications/p557/>

IRS Publication 557 includes application and appeal procedures, filing requirements, 501(c)(3) organizations, other organizations, and sample forms.

IRS Application Process

<https://www.irs.gov/charities-non-profits/application-process>

Follow the questions to help you determine if an organization is eligible to apply for an exemption from federal income taxation under section 501(a) of the Internal Revenue Code.

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