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Foundations of Taxation Law — Monash University

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Private Foundations | Internal Revenue Service

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Foundation Basics | Council on Foundations

A foundation in the United States is a type of charitable organization. However, the Internal Revenue Code distinguishes between private foundations (usually funded by an individual, family, or corporation) and public charities (community foundations and other nonprofit groups that raise money from the general public).

Foundation (United States law) - Wikipedia

In addition to co-author of Private Foundations: Tax Law and Compliance, Third Edition, he is the author of The Law of Tax-Exempt Organizations, Ninth Edition; The Planning Guide for the Law of Tax-Exempt Organizations: Strategies and Commentaries; IRS Audits of Tax-Exempt Organizations: Policies, Practices, and Procedures; The Tax Law of ...

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