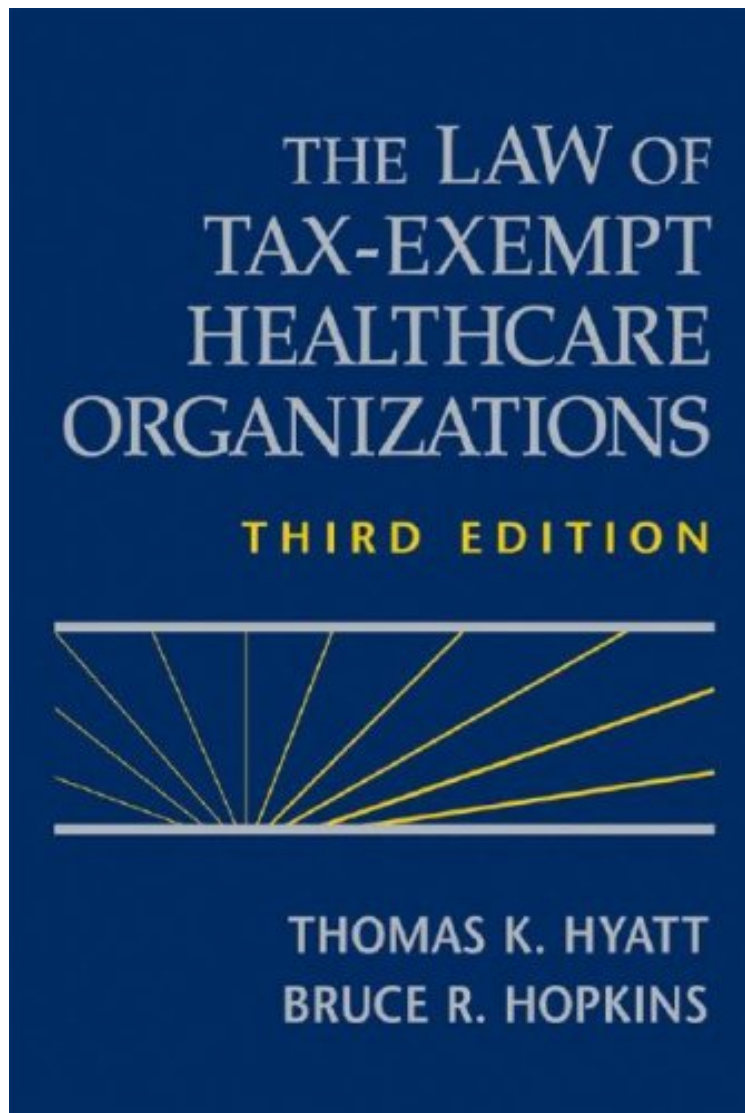


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Thomas K. Hyatt, Bruce R. Hopkins

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A complete and up-to-date legal resource for administrators of tax-exempt healthcare organizations, the Third Edition equips you with a comprehensive, one-volume source of detailed information on federal, state, and local laws covering tax-exempt healthcare organizations. The Third Edition of this practical, down-to-earth book tackles complex legal issues by providing you with plain-English explanations and the appropriate legal citations for further research.

From the Publisher A comprehensive source of detailed information on federal, state and local laws, combining Hyatt's industry-specific knowledge with the expertise of Hopkins, the country's leading legal authority on tax-exempt organizations. Explains complex legal issues in plain English and provides specific legal citations for further research. Covers the tax status of diverse types of healthcare providers, organizational topics and operational matters. Supplemented annually to keep subscribers up-to-date on legislative activity, IRS decisions, court opinions and other developments in this rapidly changing industry. From the Back Cover A total resource for administrators of tax-exempt healthcare organizations Over half of all hospitals operate under tax-exempt status. But while healthcare organizations are governed by only some of the general laws for tax-exempt organizations, they face a wide range of other stringent and complex regulations. As such, healthcare administrators cannot make organizational or operational decisions without considering the tax law ramifications. Keeping up with both health law and tax-exempt law is a daunting prospect, but one administrators must tackle. This book provides a comprehensive, one-volume source of detailed information on federal, state, and local laws covering tax-exempt healthcare organizations. It tackles complex legal issues in a practical, down-to-earth manner by providing plain-English explanations and the appropriate legal citations for further research. Written by leading experts in the fields of healthcare and nonprofit law, this comprehensive and vital resource has been completely revised and updated to present a clear view of complicated legal and tax issues. It provides detailed documentation and citations, including references to regulations, rulings, cases, and tax literature. An exhaustive index allows for quick and easy reference and annual supplements keep the reader apprised of the latest developments affecting tax-exempt healthcare organizations. About the Author Thomas K. Hyatt is a lawyer with Ober, Kaler, Grimes and Shriver, where his practice focuses on corporate and tax-exempt organization issues for healthcare providers and writes frequently. Bruce R. Hopkins is the country's leading authority on tax-exempt organizations and is a lawyer with the firm Polsinelli, Shalton Welte, P.C. He is also the author of thirteen books with John Wiley.