



# The Law of Intermediate Sanctions: A Guide for Nonprofits

*Bruce R. Hopkins*

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# The Law of Intermediate Sanctions: A Guide for Nonprofits

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This comprehensive, easy-to-use guide summarizes, analyzes, and explains the federal tax law on intermediate sanctions. Among other topics, the author addresses:

- The statute, legislative history, regulations, and court opinions of intermediate sanctions
- The influence of law concerning private inurement, private benefit, and private foundation self-dealing
- Real-world examples of intermediate sanctions in practice
- How nonprofits may seek to avoid excess benefit transactions or adequately document that excess benefit does not occur

Nonprofit executives, attorneys, accountants, and members of boards of directors will find *The Law of Intermediate Sanctions* to be an unparalleled resource on the new measures targeting nonprofit abuse.

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