



# Charitable Foundations: The Essential Guide to Giving and Compliance

*Daniel N. Belin*

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Charitable Foundations: The Essential Guide to Giving and Compliance

Foundation trustees and officers bear the legal obligation to ensure that moneys entrusted to the foundation for charitable purposes will be used for those purposes. However, highly complex statutes and regulations set forth numerous requirements and prohibitions. How can officers and trustees recognize when rules are about to be violated or know what questions to ask to elicit key information about an issue? For example,

What types of grants are off limits to a charitable foundation?

What steps does a charitable foundation have to take before making a grant to another foundation?

What rules apply to foundations making loans to for-profit businesses?

The wrong answers can be costly to the foundation, its grantees, and the general public.

This highly readable book, packed with useful examples, addresses these and numerous other situations related to charitable foundations. The book includes a helpful glossary of key terms, as well as extensive endnotes providing additional detail.

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