
TABLE OF CONTENTS

Excise Taxes	1
I. Introduction	1
II. Prohibited Tax Shelter Transactions	1
III. Excess Benefit Transactions	3
IV. Excess Business Holdings	12
V. Taxable Distributions of Sponsoring Organizations	13
VI. Taxes on Prohibited Benefits Distributed From Donor Advised Funds	14
VII. Excise Taxes on Private Foundations	15
VIII. Excise Taxes on Black Lung Benefit Trusts	15
IX. Excise Tax on Failure to Meet the Community Health Needs Assessment Requirements	16
Test Your Knowledge	17
Solutions and Suggested Responses	19
Glossary	20
Index	21
Final Exam Copy	I