

EO Continuing Professional Education Articles - IRC 501(c)(7)

Title and Link	Year	Topic(s)
UBIT: Current Developments	2002	FICA tip credit (IRC 45B); sale of land
Fraternity Foundations	1999	Issues in 501(c)(3) exemption of organization associated with fraternity exempt under IRC 501(c)(7)
Social Clubs - IRC 501(c)(7)	1996	Traditional and nontraditional activities, timber and advertising sales, and nondiscrimination requirement (IRC 501(i))
Social Clubs - IRC 501(c)(7)	1994	Effect of nontraditional income on exempt status, record keeping requirements, taxable activities
Social Clubs - IRC 501(c)(7)	1992	Unrelated business taxable income; outside revenue and losses generally (nontraditional business activities, offsetting investment income with losses from nonmember activities, allocation methods and allowable deductions under IRC 512(a)(3)(A); sale of assets and related issues
Update on Unrelated Business Taxable Income	1990	Allocation of member losses against non-member income
Social Clubs - IRC 501(c)(7)	1989	Exemption and unrelated business income tax issues, including sale of assets by clubs and set-asides for charitable purposes
Update on Unrelated Business Taxable Income	1988	Allocation of member losses against non-member income
Developments in the Social Club Area (IRC 501(c)(7))	1985	Reciprocal income of social clubs and deduction of expenses allocable to non-members.
Developments in the Social Club Area (IRC 501(c)(7))	1984	Then current developments (set-asides of fraternities and sororities, offsetting losses from nonmember activities against investment income)
Homeowners' Associations under IRC 501(c)(4), 501(c)(7) and 528	1982	Exemption issues for homeowners' associations
Social Clubs: IRC 501(c)(7) Organizations	1982	P.L. 94-568 ("substantially" vs. "exclusively"); nondiscrimination (IRC 501(i)); IRC 512(a)(3) proposed regulations; alumni clubs; Rev. Rul. 81-69
Differences Between Organizations Exempt Under IRC 501(c)(10) and 501(c)(7)	1980	Comparing requirements for and advantages of classification under two Code provisions (context is discussion of fraternal organizations' exemption)
IRC 501(c)(7) Organization	1980	Requirements for exemption; P.L. 94-568 ("substantially" vs. "exclusively"); unusual amounts of income; discrimination; dividends received deduction