

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

Title and Link	Year	Topic(s)
UBIT: Current Developments	2002	A discussion of recent developments concerning the unrelated business income tax, updating a FY-1999 article .
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	Supplementing and updating previous articles concerning social clubs described in IRC 501(c)(7), including the concept of <i>traditional</i> and <i>nontraditional</i> activities, timber and advertising sales of social clubs, and the nondiscrimination requirement under 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	Update of previous discussions concerning developments in the area of unrelated business income, especially recent court decisions on social clubs, advertising, and insurance.
Nonmember Income of Social, Fraternal, Veterans, and Social Welfare Organizations	1990	Unrelated business income tax and exemption issues as they apply to social, fraternal, veterans, and social welfare organizations.
Social Clubs - IRC 501(c)(7)	1989	An update on prior articles discussing the exempt status of social clubs under IRC 501(c)(7), and the unrelated business income tax issues for such organizations.
Update on Unrelated Business Taxable Income	1988	Insights into recent developments regarding court decisions on advertising income, social clubs, and the sale of low cost articles; and Congressional hearings on unrelated business income tax issues.
Developments in the Social Club Area (IRC 501(c)(7))	1985	An update on the social club area, focusing on reciprocal income of social clubs and deduction of expenses allocable to non-members.
Developments in the Social Club Area (IRC 501(c)(7))	1984	A discussion of social club developments.
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
Fraternal Beneficiary Societies and Fraternal Societies	1980	Differences Between Organizations Exempt Under IRC 501(c)(10) and 501(c)(7)
IRC 501(c)(7) Organization	1980	Requirements for exemption; P.L. 94-568 ("substantially" vs. "exclusively"); unusual amounts of income; discrimination; dividends received deduction