

Index

ABANDONMENT

Children, **19:30**
Laches, **18:11**
Police power, **21:46**
Trust, **18:11, 27:11**

ABSENCE

Trustees, **6:2**

ACCEPTANCE

Investments, **1:8, 10:14, 24:3**
Signature, **18:6**
Trustee, **1:7 to 4:8, 8:23, 24:3**

ACCIDENTS

Tort, **19:28**

ACCOUNTANTS

Expenses, **4:22, 6:1, 6:8, 6:12**
Trustees, **1:43, 4:2, 4:11, 4:22**

ACCOUNTING

American Institute of Certified Public Accountants, **6:1, 6:8**
Beneficiaries, **6:2, 7:29, 8:22, 9:23, 10:32, 22:15**
Cash flow, **6:12**
Collections, **6:1, 6:4, 18:24**
Constituent organizations, **6:2**
Contributions, **6:1, 6:2, 7:29, 8:22, 9:29, 10:10, 18:24**
Contributors, **6:2, 7:29**
Directors, **6:1, 6:2, 9:23, 9:29**
Donated services, **6:1**
Employees, **6:2, 9:29**
Endowment funds, **6:3**
Expenses, **6:1, 6:4, 6:8, 6:10, 6:12, 7:29, 10:10, 22:15**
Financial Accounting Standards Board, **6:1, 6:2, 6:12, 18:24**
Financial statements, **6:1 to 6:8, 6:12, 14:28**
Fund accounting, **6:3, 6:12**
Good faith, **6:1**
Governmental units, **6:1, 6:2**
Statement of activity, **6:4, 6:5, 6:12**
Statement of cash flows, **6:4**
Statement of financial position, **6:4, 6:5**
Trustees, **6:2, 8:22, 9:23, 10:32, 18:24**

ACCOUNTS

Accounting, **6:3, 6:6**
Actions, **2:20, 4:11**
Animals, **8:28**
Arbitration, **2:20**
Business, **2:14, 2:20, 4:11, 8:27, 8:28, 12:12, 22:5**
Compensation, **8:27, 10:7**
Condition, **25:2**
Costs, **10:7**
Counsel, **4:11**
Court, **10:7, 20:15**
Custodian, **20:14**
Expenses, **2:14, 10:7, 20:15, 22:18**
Income, **6:3, 8:28, 10:7, 12:12, 22:5**
Information, **2:20, 12:12, 20:14, 25:2**
Judgment, **4:11, 25:2**
Principal, **6:3, 20:14, 20:15, 25:2**
Ratification, **25:2**
Reports, **4:11, 6:3, 12:12, 20:15**
Savings accounts, **10:7**
Trustees, **4:11**

ACCUMULATION

Income tax, **12:5**
Reserve, **22:15**
Taxation, **12:5, 22:15**

ACTIONS

Abatement, **10:42**
Administrators, **19:7, 21:34**
Bonds, **1:45**
Charitable trusts, **1:64, 4:15, 4:22, 14:6**
Contracts, **1:9**
Costs, **15:14, 21:9, 21:39**
Damages, **1:17, 3:10, 4:13, 4:14, 4:22, 14:18, 18:6, 18:8, 21:39**
Defense, **4:13, 8:3, 18:7, 24:6**
Dismissal, **19:7, 19:14, 19:16**
Expenses, **1:61, 3:10, 4:13, 4:22, 8:3, 15:14, 21:39, 24:6**
Parties, **8:3, 14:18, 14:23, 18:6 to 18:8, 19:9, 20:2, 21:15, 21:34, 24:6**
Pleadings, **10:42**
Probate, **18:7**
Process, **14:18, 18:6 to 18:8, 19:7, 19:14, 21:15, 21:16**

ACTIONS—Cont'd

Replevin, 18:7
Sales, 1:64
Settlement, 8:3, 18:8, 24:6
Third parties, 21:34
Torts, 4:14, 18:37, 19:9
Trustees, 1:64, 4:11, 4:15, 4:22, 8:3, 9:24, 14:6, 18:7
Trusts, 1:64, 3:15, 4:15, 4:22, 14:6

ADDITION

Administrators, 24:8
Trusts, 1:10, 7:7, 7:31, 7:40, 10:30 to 10:32, 10:43, 14:38, 24:10, 24:12

ADMINISTRATORS

Actions, 19:7, 21:34
Agency, 24:8
Amendment, 19:7
Business, 24:8
Capacity, 4:19
Cash, 24:8
Compensation, 4:19
Conditions, 21:34, 24:8
Consent, 21:34
Conversion, 24:8
Fees, 4:19
Good faith, 21:34, 24:8
Increase, 24:8
Intent, 21:34
Investment, 24:8
Liability, 4:19, 19:7
Name, 24:8
Notice, 4:19
Parties, 21:34
Payment, 4:19
Property, 19:7, 24:8
Records, 4:19
Schedule, 24:8
Self-dealing, 24:8
Support, 24:8
Third Parties, 21:34
Understanding, 24:8
Value, 24:8
Work, 24:8

ADVANCES

Income, 1:43, 19:32
Minors, 21:25
Principal, 19:29, 19:32, 20:15

ADVERTISING

Sale, 7:22, 11:3, 11:9, 11:13, 11:17, 11:35, 18:3, 18:35

ADVICE

Counsel, 4:8, 4:22, 10:14, 10:15
Court, 21:46
Trustee, 4:8, 4:22

ADVISOR

Investments, 8:27
Trustee, 4:18

AGE

Children, 19:5, 19:28
Marriage, 1:42, 18:6

AGENT FOR SERVICE OF PROCESS

Statutes, 14:1

AGENTS

Capacity, 2:12, 4:13, 17:10, 24:3, 25:12
Charitable trust, 1:4, 24:3
Contract, 1:4, 2:12, 5:16, 14:38, 18:22, 24:3, 25:2
Delegation, 2:12
Employment, 5:16, 14:7, 14:32, 14:35, 14:38, 16:30, 25:12
Good faith, 1:52, 4:13, 5:2
Investments, 24:3
Notice, 2:12, 2:15, 14:35, 14:38, 24:3, 25:2
Ratification, 25:2, 25:8, 25:12
Respondeat superior, 14:7, 14:8, 14:38
Sales, 21:26
Service of process, 14:1
Third parties, 17:7
Tort, 14:7 to 17:7, 21:26, 25:8
Trust, 1:4, 2:12, 14:1, 14:8, 24:3, 25:2
Trustees, 1:4, 24:3

AGRICULTURE

Management, 7:17

ALABAMA

Statutes, 16:14

ALIENATION

Statutes, 17:2, 17:4

ANIMALS

Gifts, 8:10, 8:19, 8:28
Receipts, 7:5, 23:15

ANNUITIES

Commercial, 12:7
Cost, 7:29
Depreciation, 11:22

INDEX

ANNUITIES—Cont'd

- Gift tax, 7:29
- Payment, 7:29, 11:18, 11:22

ANNUITY TRUSTS

- Charitable, 7:10, 8:24
- Income, 7:10, 8:24
- Private, 7:10

APARTMENT

- Insurance, 17:3, 18:7
- Leases, 11:19

APPEAL

- Charitable trusts, 7:40
- Damages, 14:38
- Federal tax, 7:36 to 7:38, 7:40, 8:3, 24:6
- Filing, 7:38, 7:40, 14:38, 18:7
- Internal Revenue Service, 7:36
- Jurisdiction, 8:3, 14:38, 18:7, 20:2
- Procedure, 10:18, 13:1
- Remand, 18:7, 18:28
- Remedies, 7:37, 7:38, 7:40, 14:3, 18:7
- Statute of limitations, 18:7
- Tax court, 7:37, 7:38, 7:40
- Timeliness, 18:7
- Trust, 9:11, 25:2

APPLICATION

- Veterans, 7:24, 7:40, 11:13, 14:16
- Withdrawal, 15:7

APPOINTMENT

- Class, 2:12, 3:1
- Court, 3:1, 16:6, 16:26, 21:23, 21:46
- Estate tax, 8:25
- Gift tax, 8:25
- Income tax, 8:25, 20:19
- Power of Appointment, 8:25
- Special, 2:12, 21:46
- Termination, 2:12, 3:1, 8:25, 19:26, 21:46
- Trust, 2:12, 5:1, 7:26, 8:25, 16:26, 21:22
- Trustee, 5:1, 8:25

APPRAISAL

- Sales, 13:4, 18:20
- Valuation, 13:4, 18:20

APPRECIATION

- Stock, 1:45, 10:14

ARIZONA

- Statutes, 3:17, 18:1
- Trust, 18:1

ARMED FORCES

- Charitable trusts, 7:40
- Veterans, 7:24, 7:40

ART

- Education, 6:1, 18:6, 18:8, 18:24, 24:8
- Galleries, 6:1, 6:4, 18:6, 18:24
- Museums, 6:1, 6:4, 10:25, 11:6, 11:15, 18:1, 18:5 to 18:9, 18:14, 18:15, 18:19 to 18:21, 18:23, 18:24, 18:33, 18:35, 18:36, 18:40, 24:8

ARTICLES OF INCORPORATION

- Amendment, 1:1, 1:13, 2:17 to 2:19, 15:7, 24:6
- Charitable organizations, 1:1, 2:28, 4:10, 7:3, 7:13, 8:2, 8:3, 16:16
- Family foundations, 24:5, 24:6, 24:9
- Purpose clause, 2:4, 2:29, 24:9
- Revised Model Nonprofit Corporation Act, 1:1, 1:39, 2:2, 3:1, 3:17

ASSESSMENTS

- Charitable trusts, 7:40
- Exemptions, 7:18
- Mortgage, 1:45, 2:12, 17:2, 17:5
- Payment, 1:45, 1:51, 2:12, 7:18, 7:26, 7:28, 7:31, 12:12
- Stock, 1:45, 1:51, 7:31
- Tax, 7:18, 7:19, 7:22, 7:26, 7:28, 7:31, 7:40, 12:12, 21:14, 21:15, 23:6, 23:7

ASSETS

- Charitable remainder trusts, 8:24, 10:32, 24:10
- Compromise, 24:3
- Real Estate, 10:9, 10:25
- Settlement, 8:3, 10:31, 10:32, 18:8, 24:6
- Tax, 1:3, 1:7, 1:8, 1:48, 2:2, 2:24, 2:25, 2:29, 4:10, 4:21, 6:1, 6:9, 6:12, 7:3, 7:5, 7:10, 7:11, 7:13, 7:22, 7:27, 7:31, 8:2, 8:3, 8:22, 8:24 to 8:28, 9:23, 9:28 to 9:30, 10:3, 10:6, 10:8, 10:10, 10:23, 10:31, 10:32, 10:36, 10:37, 10:41 to 10:43, 12:7, 12:22, 13:12, 15:10, 16:26, 20:5, 21:13, 22:14, 22:16, 22:19, 23:1, 23:8, 24:2, 24:3, 24:6 to 24:8, 24:10 to 24:12
- Valuation, 8:22, 8:24 to 8:26, 10:25

ASSIGNMENT

- Control, 14:38
- Employee, 12:16, 14:38, 16:27
- England, 18:7
- Stock, 14:38
- Trustees, 18:7

ASSOCIATIONS

- Cemetery associations, 27:1 to 27:11
- Charitable trusts, 1:3, 1:64, 7:40

ASSOCIATIONS—Cont'd

- Churches, 1:9, 1:64, 7:1, 7:5, 7:40, 9:3, 9:29, 16:6, 16:10, 16:26, 16:29, 16:30
- Condominium associations, 17:1 to 17:10
- Creation, 1:9, 2:15, 7:31, 17:2, 17:5, 17:7, 21:21
- Gifts, 1:64, 7:40, 13:8, 20:15
- Income tax, 7:5, 7:25, 11:12, 11:31, 11:35, 13:8, 20:13, 20:19, 26:2
- Legal status, 1:1, 1:9, 1:64
- Limitations, 7:19, 9:29, 14:31, 17:5, 20:13, 20:15, 20:19, 22:11, 22:15
- Members, 1:1 to 1:3, 1:9, 1:10, 1:43, 1:56, 1:64, 2:15, 3:1, 7:15, 7:19, 7:21, 7:22, 7:25, 7:28, 7:31, 7:40, 11:12, 11:27, 11:29, 11:31, 11:35, 12:12, 13:8, 14:1 to 14:4, 14:7, 14:30, 14:31, 14:38, 16:26, 16:29, 16:30, 17:6 to 17:8, 17:10, 20:11, 20:19, 21:21, 22:1, 22:3, 22:11, 22:15, 22:17, 22:19, 23:1, 23:5, 23:11, 25:1, 26:1 to 26:3, 26:7, 26:9, 26:11, 27:5, 27:10, 27:11
- Nature, 1:1 to 1:3, 1:9, 1:10, 1:43, 1:56, 1:64, 7:28, 11:35, 14:3, 14:7, 14:29, 16:26, 16:30, 17:1 to 17:5, 19:14, 22:1, 23:1, 27:1
- Property, 1:2, 1:3, 1:9, 1:56, 1:64, 2:15, 3:1, 7:19, 7:22, 7:25, 7:28, 7:31, 9:7, 11:27, 11:30, 11:31, 11:35, 12:12, 14:1, 14:3, 14:4, 14:38, 16:10, 16:30, 17:2 to 17:8, 17:10, 19:14, 20:19, 22:19, 23:1, 27:1, 27:2, 27:4, 27:5, 27:8, 27:10, 27:11
- Set aside income, 11:29
- Trade associations, 1:2, 12:12, 13:8, 14:2, 14:30, 14:38, 20:11, 26:1, 26:7 to 26:9, 26:11
- Trustees, 1:1, 1:3, 1:43, 1:56, 1:64, 16:10
- Trusts, 1:3, 1:10, 1:56, 1:64, 2:15, 7:31, 7:40, 14:7, 14:38
- Uniform Unincorporated Nonprofit Association Act, 1:3, 1:9, 1:64, 14:1, 14:7, 16:30, 17:6
- Unincorporated associations, 1:3, 1:9, 1:64, 3:1, 14:1, 14:7, 14:38, 16:10, 16:30, 20:15, 20:18
- Unrelated business taxable income, 7:1, 7:5, 7:40, 11:2, 11:12, 11:27, 11:29 to 11:31, 11:35, 16:30, 23:11

ATTACHMENT

- Creditors, 18:8
- Death, 18:8
- Title, 18:8

ATTORNEY GENERAL

- Charitable corporations, 1:4, 2:23
- Charitable trusts, 1:4, 4:15, 4:22, 10:34, 14:6
- Cy pres, 1:4

ATTORNEYS

- Accounting, 6:1
- Authority, 6:1, 18:28, 24:3, 24:6
- Certified copy, 24:3
- Fiduciary, 24:3
- Good faith, 4:13, 4:20, 6:1, 8:3, 24:6
- Sale, 6:1, 18:28, 24:3
- Trustee, 24:3

AUDITS

- Assets, 6:1
- Churches, 16:30
- Expenses, 6:1
- Financial statements, 6:1, 25:12
- Issuance, 6:1
- Private schools, 19:6
- Use of, 6:1, 10:19, 25:12

BAD FAITH

- Corporate directors, 4:2, 4:22
- Immunity, 4:22, 19:9
- Loyalty, 4:2, 4:22
- Purchaser, 18:7
- Trustees, 4:2, 4:22, 18:7

BANKRUPTCY

- Contract, 4:11
- Preference, 1:2
- Trust, 1:2, 4:11, 15:16, 15:17
- Trustees, 4:11

BANKS

- Bond, 2:12
- Deposits, 2:12, 20:15, 22:14
- Trustee, 24:11
- Value, 20:15, 22:14

BASIS

- Tax, 4:5, 4:18, 6:1, 6:11, 6:12, 7:18, 7:19, 7:22, 7:23, 7:25, 7:26, 7:28, 7:30, 7:35, 8:4, 8:6, 8:25 to 8:28, 9:4, 9:5, 10:3, 10:7, 10:14, 11:3, 11:11 to 11:13, 11:15, 11:23, 11:27, 11:31, 11:35, 12:3, 12:8, 12:18, 13:2, 13:12, 14:3, 16:1, 16:6, 16:26, 16:29, 16:30, 18:19, 18:27, 19:6, 21:14, 22:5, 22:10, 22:14 to 22:16, 22:19, 23:1, 23:2, 23:4, 23:7, 23:10, 23:15, 24:7, 24:8, 24:11, 26:5, 26:11

BENEFICIARIES

- Acceptance, 8:23
- Accounting, 6:2, 7:29, 8:22, 9:23, 10:32, 22:15
- Accumulation, 22:15
- Actions, 1:64
- Agreement, 7:31, 8:22, 8:23, 24:11

INDEX

BENEFICIARIES—Cont'd

Annuity trusts, 7:10, 8:24
Associations, 1:64, 7:31, 22:15
Books, 7:29
Capacity, 6:2
Change, 1:4, 1:64, 6:2
Charitable trusts, 1:4, 1:5, 1:64, 7:10, 10:31, 13:11, 24:4
Class, 7:31, 23:8, 24:4
Consent, 4:3
Consideration, 8:22, 11:28, 14:25, 22:15
Corporations, 1:4, 1:34, 1:64, 7:31, 14:25, 22:15, 24:12
Creditors, 6:2
Distribution, 1:4, 1:64, 7:29, 8:24, 9:23, 10:31, 22:15, 24:11
Duties, 1:4, 1:6, 4:3, 10:31, 10:32
Education, 1:4, 1:5, 7:29
Election, 5:1
Enforcement, 1:6
Estate tax, 7:10, 24:10, 24:12
Family, 1:64, 24:4, 24:10 to 24:12
Gift, 1:4, 1:5, 7:10, 7:29, 8:24, 10:31, 24:10, 24:12
Gift tax, 1:5, 7:29, 8:24, 10:31
Heirs, 24:10
Identifiable, 22:15
Income beneficiaries, 1:5, 8:21, 8:24, 10:32, 13:11, 24:10
Income tax, 1:5, 8:24, 13:11, 24:10, 24:12
Indefiniteness, 1:4, 24:4
Information, 6:2, 7:31, 9:23, 14:25
Intent, 1:6
Joint tenants, 1:4
Liabilities, 1:4
Notice, 7:31
Partnership, 1:64, 7:31
Payments, 7:31, 8:21 to 9:23, 22:15, 24:11
Payor, 9:22
Powers, 1:4, 1:6, 7:31, 24:12
Principal, 6:2, 8:22, 22:15, 24:11, 24:12
Profit, 1:4, 1:34, 1:64, 6:2, 21:20, 22:15
Qualifications, 24:10
Remainders, 13:11
Restrictions, 1:6, 1:64, 7:10, 10:32, 13:11, 24:11
Rights, 24:11
Sales, 1:64, 22:15
Selection, 5:1
Shareholders, 7:31
Solvency, 7:31
Statutes, 1:34, 1:64, 21:20
Surrender, 9:23

BENEFICIARIES—Cont'd

Taxation, 7:10, 7:29, 7:31, 8:24, 10:31, 10:32, 21:20, 22:15, 24:4
Termination, 8:21 to 8:24, 10:31
Testamentary trust, 24:4, 24:12
Trustees, 1:4, 1:5, 1:64, 4:3, 5:1, 6:2, 8:22, 9:23, 10:32, 13:11
Trusts, 1:4, 1:5, 1:64, 7:10, 7:31, 8:21, 8:24, 10:31, 10:32, 13:11, 24:4, 24:10 to 24:12
Unincorporated associations, 1:64
Use of property, 21:20
Vested, 9:22

BOARD OF TRADE

Membership, 7:18

BONDS

Agents, 2:12, 2:15, 24:3
Creditors, 1:45, 1:51
Default, 2:12
Delivery, 11:12, 14:25, 24:3
Immunity, 21:44
Income, 1:45, 2:15, 7:21, 11:12, 12:21, 12:22, 14:25, 22:14, 24:3
Increase, 2:12
Interest, 1:45, 2:15, 11:12, 12:21, 12:22, 14:25, 21:44, 22:14, 24:3
Investments, 9:30, 24:3
Possession, 2:15
Principal, 1:45, 2:12, 9:6, 9:30, 24:3
Protection, 24:3
Qualification, 12:22
Registration, 14:25
Sales, 11:12, 22:14
Statutes, 1:45, 21:44
Transfer, 1:45, 2:12, 2:15, 11:12, 14:25, 24:3
Trust, 1:45, 2:12, 9:30, 24:3
Trustees, 9:30, 24:3
United States, 2:12, 2:15, 9:30, 24:3
Waiver, 2:12

BREACH OF CONTRACT

Damages, 21:25

BREACH OF DUTY

Investments, 4:2
Trustees, 4:2

BREACH OF TRUST

Corporation, 5:5
Damages, 5:5
Interest, 5:5
Officers, 5:5

BUILDINGS

Depreciation, 18:27
Insurance, 21:5, 21:18
Management, 7:28, 18:1, 21:18, 27:8

BURIAL

Charitable trusts, 7:40

BUSINESS

Charitable trusts, 1:4, 7:40, 10:2, 10:3, 10:34, 10:43
Consent, 2:1, 2:12, 7:25, 16:23, 27:11
Corporation, 1:4, 1:8, 1:11, 1:17, 1:20, 1:22, 1:27, 1:34, 1:42, 1:43, 1:45, 1:48, 1:56, 1:58, 1:60, 1:61, 2:1, 2:4, 2:5, 2:8, 2:10, 2:12, 2:14, 2:20 to 2:22, 2:25, 2:29, 3:2, 3:6, 3:9, 3:12, 3:14, 3:18, 4:2, 4:6, 4:8, 4:11 to 4:13, 4:20, 4:21, 5:3, 5:4, 5:16, 6:1, 6:12, 7:5, 7:18, 7:19, 7:23, 7:31, 8:3, 8:28, 10:2, 10:12 to 10:14, 10:25, 10:43, 11:1, 11:4, 11:12, 11:14, 11:22, 11:32, 12:3, 12:7, 14:1, 14:28, 14:30, 15:1, 15:7, 15:16, 16:23, 20:2, 20:13, 21:18, 22:1, 22:5, 22:11, 22:12, 22:19, 23:1, 23:15, 24:3, 24:6, 24:8, 24:11, 27:5, 27:11
Creditors, 1:45, 6:2
Investments, 1:8, 4:2, 4:12, 7:19, 7:22, 7:31, 8:3, 8:22, 8:25 to 8:28, 10:1, 10:2, 10:9, 10:14, 10:22, 10:43, 11:18, 11:27, 11:35, 22:1, 22:7, 22:10, 22:19, 23:4, 23:7, 23:15, 24:3, 24:6, 24:8, 24:10
Leases, 6:1, 11:13, 11:19, 11:23
Management, 1:4, 1:8, 1:56, 2:12, 2:29, 4:2, 4:12, 5:3, 5:4, 5:16, 6:4, 7:15, 7:17, 8:4, 8:22, 8:27, 8:28, 9:15, 10:3, 10:23, 10:25, 11:33, 12:5, 12:7, 14:34, 16:23, 18:28, 21:18, 22:19, 23:1, 23:6, 24:3, 25:1, 27:11
Profits, 1:2, 1:4, 1:11, 1:43, 1:45, 2:1, 2:25, 2:29, 7:15, 7:17, 7:23, 7:25, 7:31, 7:33, 7:34, 7:40, 8:4, 10:12, 11:1, 11:2, 11:18, 11:19, 11:24, 11:31, 11:32, 11:35, 12:4, 12:5, 21:18, 22:7, 22:10, 22:14, 22:19, 23:7, 25:1
Receipts, 2:12, 6:2, 6:10, 7:1, 7:5, 7:19, 7:23, 7:27, 7:31, 7:39, 7:40, 9:15, 9:16, 9:29, 9:33, 11:9, 11:19, 11:22, 20:13, 21:18, 22:15, 23:4, 23:5, 23:7, 23:15, 24:3
Sales, 2:25, 6:1, 6:10, 7:19, 7:23, 7:25, 7:40, 9:15, 10:12, 11:3 to 11:7, 11:9, 11:10, 11:12, 11:15, 11:17, 11:19, 11:20, 11:30, 11:31, 11:35, 16:28, 18:5, 20:9, 21:17, 22:11, 22:14, 22:15, 23:11, 25:6
Trustees, 1:4, 1:8, 1:43, 1:56, 4:2, 4:11, 6:2, 8:3, 8:22, 8:26, 9:33, 10:32, 12:7, 18:7, 21:18, 24:3
Valuation, 8:22, 8:24 to 8:26, 10:25, 18:21

BUSINESS JUDGMENT RULE

Directors, 4:8

CALENDAR

Income tax return, 20:13

CALIFORNIA

Accounting, 14:28
Gift, 18:7, 18:8
Investment, 1:1
Statutes, 1:1, 1:64, 3:9 to 3:11, 3:17, 4:13, 5:6, 14:28, 16:16, 18:1, 18:7, 21:19
Trust, 1:1, 1:17, 1:64, 3:10, 4:11, 16:16, 18:1
Trustees, 1:1, 1:64, 4:11, 18:7

CAPITAL GAIN

Distribution, 8:10, 8:28
Expenses, 8:10, 10:3
Income, 8:10, 8:13, 8:14, 8:28, 10:3, 13:2, 18:19
Income tax, 8:10, 18:19
Taxation, 10:3

CASH

Distribution, 7:25, 7:29, 8:16, 10:10, 22:5, 22:14, 22:15, 24:8, 24:9
Investment, 6:4, 7:29, 8:22, 10:9, 13:2, 20:15, 22:7, 22:15, 22:19, 24:8

CEMETERIES

Trust, 18:25, 27:1

CEMETERY ASSOCIATIONS

Contributions, 27:6
Dedication of property, 27:2
Duties, 27:4
Grounds, 27:2, 27:8, 27:9
Investment, 27:5
Members, 27:5, 27:10, 27:11
Organizational structure, 27:1
Perpetual care fund, 27:7, 27:10, 27:11
Regulations, 27:4
Sale of lots, 27:9
Tax deductions, 27:6
Tax-exempt status, 27:5, 27:7, 27:11

CERTIFICATION

Trust, 7:13, 8:10, 8:28

CHARACTER

Trustee, 1:4

CHARACTERIZATION

Defined, 8:8

CHARGES

Admission fees, 9:14

INDEX

CHARGES—Cont'd

- Compensation, 2:12
- Income tax, 6:9, 11:31, 11:35
- Interest, 4:6, 9:16, 11:9, 11:35, 18:28, 19:23, 19:25, 19:32, 21:9, 21:23, 22:15, 23:4

CHARITABLE CONTRIBUTIONS

- Annuity trusts, 8:24
- Appreciated stock, 8:10
- Capital gain property, 8:10, 8:13, 8:14, 8:28
- Charitable remainder trusts, 8:24
- Common fund, 8:17
- Contracts, 7:15
- Contributions, 2:4, 2:29, 7:1, 7:5, 7:14, 7:15, 7:18, 7:23, 7:30, 7:31, 7:39, 7:40, 8:10, 8:13 to 8:26, 8:28, 10:30, 11:1, 13:2, 13:5, 13:6, 13:8, 14:25, 23:14, 23:15
- Corporations, 2:4, 2:29, 7:18, 7:23, 7:31, 8:10, 11:1, 14:25
- Deductions, 7:1, 7:5, 7:14, 7:40, 8:10, 8:14, 8:16, 8:21, 8:28, 10:30, 13:2, 13:8, 23:15
- Disclosure requirements, 7:39, 13:5, 13:6
- Distributions, 8:16, 8:26, 23:15
- Donated property, 8:10, 13:2
- Donation, 8:10, 8:19, 8:28, 13:2
- Entire interest, 8:18 to 8:20
- Estate tax, 8:25
- Fraternities, 23:14, 23:15
- Fund raising, 13:2, 13:5, 13:6, 13:8
- Future interest, 8:18
- Gift tax, 8:24, 8:25
- Goods, 7:39, 8:10, 13:2, 13:5, 23:15
- Income interest, 8:10, 8:18, 8:20 to 8:23, 8:28
- Income tax, 2:4, 7:5, 7:39, 8:10, 8:24 to 8:26, 11:1, 13:5, 13:6, 13:8
- Lead trust, 8:20
- Lead trusts, 8:20
- Nonoperating foundations, 8:28
- Painting, 8:18
- Partial interest, 8:18, 8:19
- Pooled income fund, 8:10, 8:18, 8:21 to 8:23, 8:28, 14:25
- Power of appointment, 8:25
- Private foundations, 7:1, 7:5, 7:31, 7:40, 8:10, 8:14, 8:17, 8:20, 8:21, 8:25, 8:28, 10:30
- Private operating foundations, 8:10, 8:21
- Probate, 8:21
- Public charities, 7:1, 7:40, 8:10, 8:13, 8:14, 8:17, 8:21, 8:28
- Qualified appreciated stock, 8:10
- Quid pro quo contributions, 7:39, 13:5

CHARITABLE CONTRIBUTIONS—Cont'd

- Receipts, 7:1, 7:5, 7:23, 7:31, 7:39, 7:40, 13:5, 23:15
- Remainder interest, 8:10, 8:18, 8:19, 8:21 to 8:25, 8:28
- Services, 7:5, 7:18, 7:30, 7:31, 7:39, 8:10, 8:28, 13:2, 13:5, 23:15
- Solicitations, 2:29, 7:39, 13:6
- Sororities, 23:14, 23:15
- State tax, 2:29
- Unitrusts, 8:24, 8:25
- Valuation, 8:13, 8:22, 8:24 to 8:26

CHARITABLE CORPORATIONS

- Attorney General, 1:4, 2:23
- Cy pres, 1:4
- Directors, 1:4, 1:45, 2:23, 4:9
- Foundation, 1:4, 14:8
- Private foundations, 2:23, 4:9
- Statutes, 1:45
- Tort, 14:8
- Trustees, 1:4, 4:9

CHARITABLE IMMUNITY

- Tort, 14:8, 19:7, 21:25

CHARITABLE LEAD TRUSTS

- Estate tax, 7:10, 24:10
- Income tax, 24:10

CHARITABLE ORGANIZATIONS

- Administration, 1:7 to 5:8, 10:31, 24:3
- Amateur sports competition, 7:5, 8:1, 8:28
- Amount deductible, 8:10, 8:28
- Annual limitations, 8:10, 8:14, 8:28, 24:8
- Application for exempt status, 7:3, 8:6, 10:1
- Articles of incorporation, 1:1, 2:28, 4:10, 7:3, 7:13, 8:2, 8:3, 16:16
- Audits, 6:1
- Bylaws, 1:1, 1:7, 1:8, 2:28, 4:10, 7:13, 8:2, 8:28, 16:16, 24:3
- Charitable contribution deduction, 7:14, 7:15, 7:39, 7:40, 8:1 to 8:10, 8:13 to 8:28, 10:1, 13:2, 13:5, 13:10, 24:8
- Charitable purpose, 4:10, 8:23, 8:26, 8:27, 10:31, 11:27, 12:6, 15:11
- Charitable trusts, 7:7, 7:40, 10:31, 24:4
- Churches, 2:26, 7:1, 7:5, 7:6, 7:11, 7:13, 7:39, 7:40, 8:8, 8:28, 9:29, 13:5, 16:8, 16:16
- Colleges, 6:1, 7:11, 7:13, 9:11, 11:27
- Contribution deductions, 7:1, 7:5, 7:14, 7:40, 8:1, 8:10

CHARITABLE ORGANIZATIONS—Cont'd

Corporations, 1:1, 1:7, 1:8, 1:12, 1:34, 1:56, 4:5, 4:9, 4:17, 4:20, 6:1, 8:1, 8:10, 14:8, 16:16, 24:3
 Declaration of trust, 1:7, 7:3, 7:13, 8:22, 8:23, 24:2, 24:4
 Directors, 1:1, 1:12, 1:56, 2:28, 4:5, 4:9, 4:10, 4:17, 4:20, 6:1, 7:11, 7:13, 8:3, 8:27, 9:29, 12:6, 16:16, 24:2, 24:8
 Disqualified persons, 9:2, 10:1
 Donated property, 8:10, 13:2
 Donor advised funds, 8:27, 9:29
 Dues, 7:14, 7:15, 7:39, 7:40, 9:11, 11:27
 Educational purpose, 8:6
 Excise tax, 7:1, 7:7, 7:40, 8:8, 8:21, 8:27, 10:1, 10:31, 24:8
 Executive compensation, 7:40
 Exempt status, 2:28, 4:17, 7:1, 7:3, 7:5 to 7:7, 7:9, 7:11, 7:13 to 7:15, 7:39, 7:40, 8:1, 8:2, 8:4 to 8:9, 8:28, 9:2, 9:29, 10:1, 10:31, 11:27, 12:6, 12:8, 12:22, 13:5, 24:2
 Facts and circumstances test, 9:11
 Filing, 2:28, 7:1, 7:3, 7:6, 7:11, 7:13, 7:40, 8:1, 8:8, 8:9, 8:28, 9:29, 24:8
 Financial statements, 6:1
 Foundations, 1:7, 4:5, 4:9, 4:17, 4:20, 6:1, 7:1, 7:3, 7:5 to 7:7, 7:9, 7:13, 7:40, 8:1, 8:8, 8:10, 8:13 to 8:17, 8:20, 8:21, 8:25, 8:27, 8:28, 9:1, 10:1, 10:31, 24:2 to 24:4, 24:8
 Fund raising, 2:26, 13:2, 13:5, 13:9, 13:10
 Good faith, 1:56, 4:5, 4:20, 6:1, 7:39, 8:3, 13:2, 13:5, 24:8
 Goods, 4:17, 7:39, 8:10, 11:27, 13:2, 13:5
 Hospitals, 1:1, 2:26, 4:10, 6:1, 7:6, 7:11, 7:13, 7:39, 8:5, 9:29, 13:5
 Income tax, 1:7, 7:5, 7:9, 7:39, 8:3, 8:10, 8:24 to 8:26, 13:5, 24:3, 24:8
 Libraries, 6:1
 Loans, 4:17, 7:5, 7:13, 8:5
 Lobbying activities, 7:5, 7:15, 7:40, 8:8
 Lodge, 1:34, 7:14, 7:40, 8:27
 Medical research organizations, 7:6, 7:11
 Members, 1:1, 1:12, 1:34, 1:56, 4:5, 4:9, 4:10, 4:17, 4:20, 7:11, 7:15, 7:39, 7:40, 8:2 to 8:4, 8:8, 8:27, 8:28, 9:11, 11:27, 12:6, 12:22, 16:16, 24:3, 24:8
 Museums, 6:1, 8:6, 24:8
 Operational test, 8:1, 8:4, 8:28
 Organizational test, 8:1 to 8:3, 8:7
 Penalties, 4:5, 4:20, 7:1, 7:6, 7:40, 8:3, 8:10, 8:27, 9:1
 Penalty tax, 4:9, 4:17, 7:40, 8:27, 9:2, 24:8

CHARITABLE ORGANIZATIONS—Cont'd

Political campaign, 1:7, 1:8, 7:5, 7:15, 8:3, 8:8, 12:22, 24:3
 Prevention of cruelty, 7:5, 8:10
 Private foundations, 4:5, 4:9, 4:17, 4:20, 6:1, 7:1, 7:3, 7:5 to 7:7, 7:9, 7:13, 7:40, 8:1, 8:8, 8:10, 8:14, 8:17, 8:20, 8:21, 8:25, 8:27, 8:28, 9:1, 10:1, 10:31
 Private operating foundations, 8:10, 8:21, 10:1, 24:8
 Public charities, 1:8, 4:10, 7:1, 7:3, 7:6, 7:7, 7:40, 8:1, 8:10, 8:13, 8:14, 8:17, 8:21, 8:27, 8:28, 9:1, 9:2, 9:11, 9:29, 10:1, 10:31, 24:2, 24:3, 24:8
 Publicly supported charities, 8:19
 Publicly supported organizations, 7:6
 Purpose, 1:1, 1:7, 1:8, 1:56, 4:10, 6:1, 7:3, 7:13, 7:15, 8:2 to 8:8, 8:19, 8:20, 8:22, 8:23, 8:25 to 8:28, 9:11, 9:29, 10:31, 11:27, 12:6, 12:8, 12:22, 13:2, 14:8, 15:11, 16:8, 24:3, 24:8
 Qualifying organizations, 8:10
 Reporting requirements, 4:17, 4:20, 7:1, 7:6, 7:14, 7:40, 10:1
 Requirements, 1:1, 4:10, 4:17, 4:20, 5:8, 6:1, 7:1, 7:3, 7:6, 7:9, 7:14, 7:39, 7:40, 8:1, 8:2, 8:10, 8:18, 8:19, 8:21, 8:22, 8:25, 8:27, 9:11, 9:29, 10:1, 12:22, 13:5, 16:8, 24:8
 Schools, 7:1, 7:5, 7:11, 7:13, 7:39, 7:40, 8:6, 13:5, 24:8
 Services, 1:1, 1:7, 1:8, 1:56, 4:17, 6:1, 7:5, 7:39, 8:3, 8:4, 8:6, 8:10, 8:28, 9:2, 9:11, 11:27, 13:2, 13:5, 14:8, 24:3
 Split-interest trusts, 7:7, 7:40, 8:20, 8:21
 Supported organization, 8:19, 9:11
 Testing, 7:5, 7:6, 8:1, 8:28
 Trustees, 1:1, 1:7, 1:8, 1:56, 4:9, 7:13, 8:3, 8:22, 8:26, 9:11, 24:2, 24:3
 Universities, 6:1, 7:11, 7:13, 9:11, 11:27
 Volunteers, 2:26, 13:9

CHARITABLE PURPOSES

Amateur sports competition, 7:5, 8:1, 8:28, 10:22
 Charitable, 1:2, 1:4, 1:6 to 1:8, 1:13, 1:21, 1:35, 1:60, 2:25, 2:26, 4:10, 6:4, 7:5, 7:9, 7:10, 7:14, 7:40, 8:1, 8:2, 8:28, 10:1, 10:8, 10:10, 10:14, 10:22, 10:38, 10:42, 10:43, 11:27, 11:29, 12:21, 13:9, 13:12, 14:16, 15:11, 15:17, 16:16, 23:4, 23:7, 23:15, 24:1 to 24:3, 24:8, 24:11, 24:12
 Defined, 1:7, 1:8, 8:28, 10:43, 23:4, 23:7, 24:3
 Educational, 1:7, 1:8, 2:26, 4:10, 7:5, 8:1, 10:22, 11:29, 13:9, 14:16, 23:4, 23:7, 23:15, 24:3
 Exempt status, 1:2, 2:25, 7:5, 7:9, 7:10, 7:14, 7:40, 8:1, 8:2, 8:28, 10:1, 10:43, 11:27, 14:16, 23:4,

INDEX

CHARITABLE PURPOSES—Cont'd

- 23:7, 23:15, 24:2, 24:12
- Organizations, 1:2, 1:4, 1:6 to 1:8, 1:13, 1:21, 1:35, 1:60, 2:25, 2:26, 4:10, 6:4, 7:5, 7:9, 7:14, 7:40, 8:1, 8:2, 8:28, 10:1, 10:38, 10:43, 11:27, 12:21, 13:9, 14:16, 15:11, 15:17, 16:16, 23:4, 23:15, 24:2, 24:3, 24:8, 24:11
- Prevention of cruelty, 7:5, 10:22, 11:29, 23:15
- Religious, 1:7, 1:8, 2:25, 4:10, 7:5, 7:40, 8:1, 8:28, 10:22, 11:29, 14:16, 16:16, 23:7, 23:15, 24:3, 24:8
- Scientific, 1:7, 1:8, 7:5, 8:1, 8:2, 8:28, 10:22, 11:29, 23:7, 23:15, 24:3
- Testing, 7:5, 8:1, 8:28, 10:22

CHARITABLE REMAINDER ANNUITY TRUSTS

- Deduction, 7:10
- Estate tax, 7:10

CHARITABLE REMAINDER TRUSTS

- Deduction, 8:24, 10:32, 24:10
- Estate tax, 24:10
- Gift tax, 8:24
- Grantor, 24:10
- Income tax, 8:24, 24:10
- Taxation, 8:24, 10:32
- Trustee, 8:24, 10:32, 24:10
- Use, 8:24, 10:32

CHARITABLE REMAINDER UNITRUSTS

- Annuity trust, 8:25
- Deduction, 8:25
- Federal tax, 8:25
- Income tax, 8:25

CHARITABLE REMAINDERS

- Income tax, 13:11

CHARITABLE TRUSTS

- Administration, 1:4, 10:31
- Annuity trusts, 7:10
- Assessments, 7:40
- Attorney General, 1:4, 4:15, 4:22, 10:34, 14:6
- Basis, 10:3
- Beneficiaries, 1:4, 1:5, 1:64, 7:10, 10:31, 13:11, 24:4
- Business enterprise, 10:43
- Change, 1:4, 1:64
- Charitable lead trusts, 7:10
- Charitable organizations, 7:7, 7:40, 10:31, 24:4
- Charitable remainder annuity trusts, 7:10
- Class, 24:4
- Clubs, 1:64, 7:40

CHARITABLE TRUSTS—Cont'd

- Compensation, 4:22, 7:40
- Contract, 1:3, 1:4
- Contributions, 7:10, 7:40, 10:30, 10:43
- Corporations, 1:3, 1:4, 1:64, 4:22, 10:3, 14:6
- Costs, 10:3
- Courts, 4:15, 4:22, 14:6
- Cy Pres, 1:4, 1:64
- Declaration of trust, 1:5, 13:11, 24:4
- Definite beneficiaries, 1:4
- Definition, 10:3
- Dissolution, 1:64
- Distributions, 10:3, 10:43
- Dues, 7:40
- Duration, 1:3
- Duties, 1:4, 4:15, 4:22, 10:31, 14:6
- Education, 1:4, 1:5
- Employees, 4:22
- Enforcement, 4:15, 4:22, 14:6
- Estate tax, 7:10
- Excess business holdings, 10:2
- Excise tax, 4:22, 7:7, 7:10, 7:40, 10:3, 10:30, 10:31, 10:43
- Exempt status, 1:5, 7:7, 7:10, 7:40, 10:3, 10:30, 10:31, 10:43, 14:6
- Expenses, 4:22, 7:40, 10:3
- Family foundations, 1:3, 1:64, 24:4
- Fiduciary standards, 1:4
- Foundation, 1:3, 1:4, 7:7, 7:10, 7:40, 10:2, 10:3, 10:30, 10:31, 10:34, 10:43
- Fund raising, 13:11
- Funds, 4:22, 7:40
- Gift, 1:4, 1:5, 4:15, 7:10, 10:30, 10:31, 10:43
- Gift tax, 1:5, 10:31
- Gifts, 1:64, 7:40
- Governing instruments, 10:2
- Health, 1:5
- Income tax, 1:5, 13:11
- Incorporation, 1:3, 1:4
- Indemnification, 4:22
- Intent, 7:40
- Investments, 4:22, 10:2, 10:43
- Lead trusts, 7:10
- Lease, 4:22
- Liability, 1:3, 1:64, 4:15, 4:22, 7:40, 10:43, 14:6
- Limitations, 1:5
- Loyalty, 4:22
- Management, 1:3, 1:4, 1:64, 4:22, 10:3
- Municipal purposes, 1:5
- Nonexempt trusts, 10:30
- Nonprofit enterprises, 4:15

CHARITABLE TRUSTS—Cont'd

Officers, 1:64, 4:22
 Parties, 7:40
 Poverty, 1:5
 Powers, 1:4, 4:22
 Private foundations, 1:5, 7:7, 7:10, 7:40, 10:2, 10:3, 10:30, 10:31, 10:34, 10:43, 13:11
 Private trusts, 1:4
 Profit-making, 1:4
 Profits, 1:4, 7:40
 Property, 1:3 to 1:5, 1:64, 4:22, 10:3, 10:30, 10:43, 13:11, 24:4
 Public benefit, 1:4, 1:64
 Public interest, 1:4
 Purpose, 1:3, 1:4, 1:64, 4:15, 10:30, 10:31
 Purposes, 1:3 to 1:5, 1:64, 7:10, 7:40, 10:3, 10:31, 10:34, 10:43, 13:11, 24:4
 Religion, 1:4, 1:5, 7:40
 Remainder annuity trusts, 7:10
 Remedies, 7:40
 Sales, 1:64, 7:40
 Scheme, 14:6
 Schools, 7:40
 Settlement, 10:31
 Split interest trusts, 1:5
 Standard of care, 4:22
 State law, 10:2, 10:43
 Statutes, 1:3, 1:64, 4:22
 Supervision, 1:4, 7:7
 Tax-exempt, 4:22, 7:7, 7:10, 7:40, 10:3, 10:30, 10:34, 10:43, 14:6
 Termination, 10:31, 10:43
 Testamentary, 24:4
 Testamentary trust, 24:4
 Time, 10:2, 10:31
 Title, 1:3, 1:4, 1:64
 Trustee, 1:4, 1:5, 1:64, 4:22, 10:30, 10:31, 13:11, 24:4
 Trustees, 1:3 to 1:5, 1:64, 4:15, 4:22, 13:11, 14:6
 Uncertainty, 1:64
 Uniform Management of Institutional Funds Act, 4:22
 Uniform Supervision of Trustees for Charitable Purposes Act, 1:4
 Uniform Testamentary Additions to Trusts Act, 24:4
 Unitrusts, 7:10

CHATTEL MORTGAGES

Trust, 11:25

CHECKS

Bank, 2:14

CHECKS—Cont'd

Contracts, 2:12

CHILDREN

Advances, 19:29, 19:32, 21:38
 Consent, 21:38
 Distributions, 10:23, 23:15, 24:8
 Education, 8:28, 9:6, 10:23, 11:4, 16:7, 19:1, 19:2, 19:5, 19:12, 19:13, 19:19, 19:28 to 19:30, 19:32, 24:8
 Gifts, 8:10, 8:28, 10:23
 Income tax, 2:4, 7:5, 8:10, 10:22, 24:8
 Minority, 19:13, 19:30, 19:32, 21:15
 Payments, 7:5, 8:10, 10:17, 11:4, 24:8, 25:6
 Support, 8:6, 10:23, 19:5, 19:29, 24:8
 Trust, 7:24, 8:10, 8:28, 24:8

CHOICE OF LAW

Considerations, 18:7
 Jurisdiction, 18:7
 Statutes, 18:7
 Validity, 18:7

CHURCHES

Advantages, 8:28
 Alabama, 16:14
 Application, 7:5, 7:11, 7:40, 9:29, 18:7
 Association, 1:9, 1:64, 7:5, 7:39, 7:40, 8:8, 8:28, 9:4, 9:29, 11:4, 11:32, 16:10 to 16:14, 16:26, 16:28 to 16:30, 18:7
 Audits, 16:30
 California, 1:64, 16:16, 18:7
 Charitable trusts, 1:64, 7:40
 Constitutional, 8:8, 16:3, 16:5, 16:6, 16:9, 16:11, 16:13, 16:25, 16:27, 16:30, 18:7
 Delaware, 16:17
 Disposition of property, 16:19, 16:21
 Disputes, 16:2, 16:4 to 16:6, 16:30
 Educational programs, 16:7
 Employment, 16:6, 16:29, 16:30
 Establishment clause, 16:3, 16:6, 16:8
 Exempt status, 7:1, 7:5, 7:6, 7:11, 7:13, 7:39, 7:40, 8:8, 8:28, 9:4, 9:29, 11:1, 11:4, 13:5, 16:1, 16:25 to 16:27, 16:30
 Exercise clause, 16:3
 First Amendment, 16:1 to 16:5, 16:8, 16:11, 16:25, 16:30
 Free exercise clause, 16:3
 Illinois, 16:18
 Incorporation, 1:32, 1:45, 7:13, 16:12 to 16:24, 16:30
 Kansas, 16:19
 Legal status, 1:9, 1:64

INDEX

CHURCHES—Cont'd

Liability, 1:9, 1:64, 7:1, 7:5, 7:13, 7:40, 11:1, 11:32, 16:6, 16:11, 16:13, 16:27, 16:30
Members, 1:9, 1:32, 1:45, 1:64, 7:11, 7:39, 7:40, 8:8, 8:28, 9:33, 11:4, 16:2, 16:4, 16:5, 16:11 to 16:14, 16:16, 16:18, 16:20, 16:21, 16:23, 16:24, 16:26, 16:27, 16:29, 16:30, 18:7
Membership, 1:45, 7:39, 7:40, 9:4, 16:1, 16:2, 16:5, 16:12, 16:16, 16:19
Model Nonprofit Corporation Act, 1:64, 16:13
New Jersey, 16:20, 16:21, 18:7
New York, 1:45, 1:64, 16:1, 16:21, 18:7
Ownership, 1:45, 16:4, 16:12, 16:30, 18:7
Pennsylvania, 16:22
Property, 1:9, 1:45, 1:64, 7:39, 8:28, 11:1, 11:4, 13:5, 16:2, 16:4, 16:9, 16:10, 16:12 to 16:14, 16:18 to 16:21, 16:24, 16:28, 16:30, 18:7
Property disputes, 16:4, 16:30
Religious activities, 7:1, 7:40, 16:27
Religious order, 7:1, 7:40, 9:4, 9:29, 11:32, 16:28, 16:29
Religious organizations, 1:9, 1:32, 1:45, 1:64, 9:4, 16:1, 16:2, 16:6, 16:8, 16:13, 16:14, 16:18 to 16:20, 16:23, 16:25 to 16:27, 16:29, 16:30
Social Security, 7:5, 16:6, 16:29, 16:30
Solicitation, 2:26, 7:39, 7:40, 9:29, 13:5, 16:8, 16:16, 16:26
Taxes, 7:1, 7:5, 11:1, 16:1, 16:6, 16:27, 16:29, 16:30
Texas, 16:23
Unrelated business taxable income, 7:1, 7:5, 7:40, 11:1, 11:4, 11:32, 16:27, 16:28, 16:30
Utah, 16:24
Zoning, 16:9, 16:30

CITIZENS

International, 18:8
Trustee, 4:12, 18:8

CIVIL RIGHTS

Equal protection, 19:7

CIVILIZATION

Advancement, 19:29

CLINICS

Hospitals, 8:5, 21:37, 21:46

CLUBS

Charitable trusts, 1:64, 7:40
Private, 5:13, 7:1, 7:19, 7:40, 8:6, 14:3, 14:38, 20:13, 23:2 to 23:5, 23:15, 26:10

COERCION

Title, 22:11

COLLECTIONS

Contracts, 6:1, 14:24, 18:28
Debt, 6:1, 21:16
Insurance, 18:7, 18:8
Trust, 9:30, 18:39
Uniform Commercial Code, 18:5, 18:7

COLLEGES

Education, 6:1, 7:13, 9:5, 19:31, 19:32
Fraternities, 19:18, 23:11, 23:13, 23:15
Income tax, 9:5, 11:1, 11:13, 11:35
Public charities, 9:3, 9:5, 9:7, 9:11, 9:33
Sororities, 19:18, 23:11, 23:13, 23:15
Unrelated business taxable income, 11:1, 11:13, 11:27, 11:35, 19:31, 19:32, 23:11, 23:15

COMMINGLING

Investments, 7:19, 23:15

COMMITTEES

Relationship, 20:14, 21:46

COMMUNITY FOUNDATIONS

Community trust, 24:11

COMPENSATION

Administrators, 4:19
Agreement, 1:8, 1:60, 4:14, 7:13, 7:21, 7:31, 8:3, 10:6, 12:3, 18:21, 21:18, 21:38, 24:3, 24:9
Allocation, 12:16
Amount, 1:59, 2:12, 2:24, 4:14, 4:17 to 4:19, 7:13, 7:31, 8:3, 8:27, 9:30, 10:4, 10:6, 10:7, 10:22, 12:3, 12:16, 18:21, 18:38, 21:22, 22:9, 24:9
Approval, 4:5, 7:13, 10:21
Charitable trust, 1:6 to 1:8, 1:60, 3:10, 24:3
Commission, 5:10, 21:22, 24:6
Control, 1:6 to 1:8, 2:12, 4:5, 4:17 to 4:19, 7:31, 8:27, 9:20, 10:39, 16:26, 21:18, 24:3, 24:9
Deferred compensation, 4:18, 12:16
Duty of care, 4:3, 18:21
Excessive compensation, 7:35
Extra compensation, 10:21
Gift, 1:7, 1:60, 2:12, 2:15, 10:7, 18:21, 24:9
Income tax, 1:7, 4:18, 4:21, 8:3, 9:20, 10:22, 24:3, 24:6
Increase, 2:12
Lien, 10:6, 18:21
Loyalty, 1:11, 4:3, 4:5, 4:22
Pensions, 2:15
Right, 1:44, 1:59, 2:29, 3:10, 3:18, 5:9, 8:3, 14:16, 18:11, 18:21, 18:38, 21:38, 24:3, 24:6
Self-employment, 4:19, 16:30

COMPENSATION—Cont'd

Statutes, 1:12, 1:35, 1:43, 2:29, 3:10, 3:18, 4:14, 4:17, 4:21, 4:22, 5:9, 18:11, 18:38, 19:27, 21:38
 Terms, 1:6 to 1:8, 1:60, 2:12, 5:10, 5:13, 10:7, 10:21, 12:3, 14:16, 18:11, 18:21, 19:27, 24:3
 Time, 1:7, 1:8, 1:11, 1:26, 1:37, 1:54, 2:12, 2:15, 3:10, 3:18, 4:5, 4:14, 4:18, 7:16, 7:21, 8:3, 10:7, 12:3, 18:11, 18:21, 18:38, 24:3, 24:6
 Trustees, 1:7, 1:8, 1:43, 1:56, 4:3, 4:18, 4:22, 7:13, 8:3, 9:20, 9:30, 21:18, 24:3, 24:9
 Unemployment compensation, 7:21, 7:31
 United States, 1:7, 1:8, 1:54, 2:12, 2:15, 7:40, 8:3, 9:30, 18:11, 18:21, 24:3, 24:6
 Waiver, 2:12

COMPROMISE

Claims, 24:3
 Trustee, 24:3

CONDOMINIUM

Trust, 17:3 to 17:5

CONDOMINIUM ASSOCIATIONS

Assessments, 17:2, 17:5 to 17:7, 17:10
 Consumer protection, 17:2 to 17:4
 Creation, 17:2, 17:5, 17:7
 Homeowner associations, 17:1 to 17:10
 Liability, 17:2 to 17:4, 17:7, 17:10
 Members, 17:6 to 17:8, 17:10
 Powers, 17:1, 17:3 to 17:6, 17:10
 Taxation, 17:8, 17:10
 Uniform Common Interest Ownership Act, 17:1, 17:5, 17:10

CONFIDENTIAL

Gifts, 21:46
 Husband, 21:46

CONFLICT OF INTEREST

Adverse Interest, 4:5
 Corporation, 1:26, 1:37, 1:59, 4:5, 4:17, 18:39
 Notice, 1:37
 Sales, 4:17
 Trustee, 4:5, 4:17

CONNECTICUT

Gift, 18:7
 Statutes, 18:7
 Trustees, 18:7

CONSENT

Allocation, 7:25, 17:2
 Competency, 21:22, 21:29
 Defense, 18:35, 19:8

CONSENT—Cont'd

Distributions, 7:25
 Guardian, 21:27, 21:29, 21:36, 21:46
 Investments, 4:3
 Trustee, 4:3

CONSIDERATION

Contract, 3:7, 14:25, 18:6, 18:22, 21:33
 Deeds, 16:4
 Definition, 9:4, 18:28
 Failure, 8:10, 10:39, 14:25
 Gifts, 8:10, 8:19, 9:13, 18:16
 Marriage, 18:6
 Public policy, 9:4
 Rescission, 18:6
 Statutes, 3:7, 16:4, 17:3, 18:1, 18:6, 18:28, 21:33, 22:19
 Trust, 8:10, 8:19, 8:22, 9:11, 17:3, 18:1
 Uses, 18:6
 Value, 4:12, 4:18, 7:16, 8:10, 8:19, 8:22, 9:2, 18:6, 18:22, 20:9, 22:15, 22:19, 26:10

CONSOLIDATION

Charitable trust, 15:2, 15:16, 15:17
 Creditors, 15:2, 15:9, 15:14
 Income, 1:13
 Principal, 2:12
 Stock, 1:13, 1:49, 22:17

CONSTRUCTION

Trust, 18:25

CONTRACT

Acceptance, 18:6, 18:22, 21:23, 24:3
 Agent, 2:12, 3:9, 18:6, 21:25, 22:4, 24:3
 Bailment, 18:21, 18:22
 Bequest, 2:12
 Breach, 14:36, 16:6, 18:6, 19:14, 21:25, 21:38, 22:4, 23:1
 Characterization, 22:4
 Charitable trusts, 1:3, 1:4
 Checks, 2:12
 Collection, 18:6, 18:21
 Compensation, 1:37, 1:60, 2:12, 18:21, 21:38, 24:3
 Confidential, 21:46
 Consent, 2:12, 17:2, 18:22, 21:38, 21:41, 21:46
 Construction, 5:15, 5:16, 18:6, 18:25
 Conveyance, 17:2
 Delivery, 14:25, 18:22, 21:21, 21:25, 22:4, 24:3
 Devise, 2:12
 Enforcement, 1:61, 5:14, 14:38, 21:46
 Expenses, 1:60, 1:61, 2:12, 7:22, 17:2, 22:4, 24:3
 Fiduciaries, 1:4, 5:16

INDEX

CONTRACT—Cont'd

Implied warranties, 18:6
Indemnity, 21:21
Intent, 1:60
Liability, 1:3, 1:9, 1:61, 4:6, 4:11, 5:16, 16:6, 17:2, 18:6, 18:21, 18:22, 19:11, 19:14, 19:32, 21:12, 21:23 to 21:25, 21:41, 21:46, 24:3
Loans, 18:21, 21:21, 25:2
Marriage, 18:6, 21:38
Mortgage, 2:12, 14:25, 17:2
Offer, 14:25, 14:38, 21:21
Personal liability, 21:24
Real estate, 17:2
Sales, 21:46
Specific performance, 21:38, 22:4
Statutes, 1:3, 1:9, 3:7, 3:9, 5:6, 5:7, 5:16, 17:2, 18:6, 19:4, 19:21, 19:22, 21:24, 21:25, 21:33, 21:38, 21:41, 21:46, 22:4, 22:8, 22:10
Support, 11:14, 14:36, 18:6, 21:23, 21:41
Trust, 1:3, 1:4, 1:60, 2:12, 4:6, 4:11, 18:25, 24:3, 25:2
Trustee, 1:4, 1:60, 4:11, 24:3

CONTRIBUTION

Costs, 10:7, 11:29, 12:16, 13:3, 18:27, 18:40, 23:14, 24:10
Employer, 4:19, 7:39, 12:3, 14:11
Judgments, 8:3
Remedies, 7:40
Resignation, 2:12
Tort, 18:35
Trustee, 1:5, 8:20 to 8:26, 10:30, 10:32, 24:9, 24:10

CONVENIENCE

Construction, 11:12

CONVERSION

Actions, 18:7, 18:8
Administrators, 24:8
Collections, 18:7, 18:8
Compensation, 1:60, 18:21
Contract, 1:60, 18:21
Damages, 18:8, 18:21
Immunity, 18:8
Insurance, 18:7, 18:8, 18:21
Investments, 10:10, 24:8
Jurisdiction, 18:7, 18:8
Parties, 1:60, 18:7, 18:8, 18:21
Proceeds, 21:19
Remedies, 18:7, 18:8
Standing, 18:7
Title, 1:60, 18:7, 18:8, 18:21

CONVERSION—Cont'd

Trust, 1:60, 24:8
Trustee, 1:60, 18:8

COOPERATIVES

Allocations, 7:25, 17:3, 22:14, 22:16, 22:19
Antitrust, 22:11, 22:19
Articles of incorporation, 1:1, 7:3, 22:2, 22:6, 22:18, 22:19
Bylaws, 1:1, 7:25, 17:3, 17:5, 17:10, 22:3, 22:4, 22:6, 22:8, 22:18, 22:19
Capital stock, 7:25, 22:2, 22:11, 22:12, 22:14, 22:15, 22:17 to 22:19
Capper-Volstead Act, 22:11, 22:19
Consolidation, 17:5, 22:17
Consumer cooperatives, 22:1
Debts, 22:3, 22:5, 22:18, 22:19
Directors, 1:1, 17:5, 22:3, 22:5 to 22:10, 22:17, 22:19
Dissolution, 1:1, 7:25, 22:7, 22:18, 22:19
Distributions, 1:1, 7:25, 22:5, 22:14, 22:19
Earnings, 1:1, 7:25, 7:40, 22:1, 22:10, 22:12, 22:14, 22:15, 22:19
Equity credits, 22:7
Exempt status, 7:1, 7:3, 7:25, 7:40, 22:5, 22:14, 22:15, 22:19
Expulsion, 22:3
Formation, 1:1, 7:3, 7:40, 22:2
Fruit growers, 7:25, 22:11, 22:14, 22:15, 22:19
Income, 1:1, 7:1, 7:3, 7:25, 7:40, 17:10, 22:5, 22:12, 22:14 to 22:16, 22:19
Incorporation, 1:1, 7:3, 7:25, 22:1, 22:2, 22:6, 22:15, 22:18, 22:19
Involuntary dissolution, 22:18
Judicial review, 22:7
Liability, 1:1, 7:1, 7:40, 17:3, 17:10, 22:11
Liquidated damages, 22:4
Margins, 22:7
Marketing cooperatives, 7:25, 22:4
Meetings, 17:3, 17:5, 22:3
Members, 1:1, 7:25, 7:40, 17:10, 22:1, 22:3 to 22:11, 22:14, 22:15, 22:17 to 22:19
Merger, 22:17
Name, 17:3, 22:2, 22:10, 22:17
Nature, 1:1, 17:1, 17:3, 17:5, 22:1, 22:9
Nonexempt cooperatives, 22:10, 22:12, 22:14
Nonmembers, 7:25, 22:10, 22:15
Notices, 7:25, 22:5, 22:12, 22:14 to 22:16, 22:19
Officers, 1:1, 7:25, 22:3, 22:9, 22:19
Organization, 1:1, 7:1, 7:3, 7:40, 17:1, 22:1 to 22:3, 22:7, 22:9, 22:10, 22:12, 22:14, 22:19
Ownership rights, 22:5

COOPERATIVES—Cont'd

- Patronage credits, 22:5, 22:7, 22:19
- Patronage dividends, 7:25, 22:5, 22:7, 22:12, 22:14 to 22:16, 22:18, 22:19
- Per-unit retain, 7:25, 22:14, 22:16, 22:19
- Priority over patronage, 22:5, 22:19
- Proxy voting, 22:6
- Purchases, 7:25, 22:14, 22:15, 22:18
- Purpose, 1:1, 7:3, 22:3, 22:11
- Qualified check, 22:14, 22:16, 22:19
- Redemption, 22:5, 22:6, 22:14, 22:16
- Refusal to redeem, 22:7
- Securities, 22:10, 22:19
- Shares, 7:25, 22:3, 22:6, 22:7, 22:15, 22:19
- Special meetings, 17:3
- Specific performance, 22:4
- Stock, 7:25, 22:2, 22:4 to 22:7, 22:10 to 22:12, 22:14, 22:15, 22:17 to 22:19
- Suspension, 22:3
- Tax, 7:1, 7:3, 7:25, 7:40, 22:5, 22:9, 22:10, 22:12 to 22:16, 22:19
- Tax-exempt status, 7:1, 7:3, 7:25, 7:40, 22:14, 22:15, 22:19
- Voting, 17:5, 22:3, 22:6

COPYRIGHT

- Amendments, 14:18
- Berne Convention Implementation Act, 14:12
- Choice of law, 14:19
- Classroom use, 14:20
- Contributions, 14:12
- Copyright Act, 1:2, 14:9 to 14:24, 14:38, 18:34, 18:35
- Digital images, 14:10, 14:15, 14:17, 14:21, 14:22, 14:24, 14:38
- Electronic age, 14:13
- Fair use, 14:20, 14:21, 14:38
- Forum, 14:19, 14:38
- International infringement, 14:38
- Internet access providers, 14:18
- Internet downloading, 14:15
- Library of Congress, 14:12
- Licensing, 14:24, 14:38, 18:35
- Made for hire, 14:11, 14:38
- Misappropriation, 14:23, 14:38, 18:35
- Museums, 18:19, 18:25, 18:33 to 18:35, 18:40
- Music, 14:9, 14:16
- Performances, 1:2, 14:16, 14:38
- Photograph, 14:12, 18:35
- Privacy, 14:15, 14:22, 14:38, 18:34
- Publicity, 14:15, 14:22, 14:38, 18:35
- Trust, 1:2, 18:19, 18:25

COPYRIGHT—Cont'd

- Visual Artists Rights Act, 14:9, 14:15, 18:34

CORPORATION SOLE

- Trust, 1:41, 16:15, 16:24

CORPORATIONS

- Affiliated, 1:56, 25:1
- Agent, 1:7, 1:8, 2:22, 2:23, 2:29, 5:3, 14:1, 14:32, 15:1, 15:6, 15:14, 20:2, 20:13, 22:1, 24:3
- Beneficiary, 1:4, 14:8
- Bonds, 1:45, 1:51, 2:15, 14:25, 24:3
- Capacity, 1:7, 1:8, 1:37, 4:21, 12:3, 16:13, 17:6, 24:3
- Charitable Organizations, 1:1, 1:7, 1:8, 1:12, 1:34, 1:56, 4:5, 4:9, 4:17, 4:20, 6:1, 8:1, 8:10, 14:8, 16:16, 24:3
- Charitable trusts, 1:3, 1:4, 1:64, 4:22, 10:3, 14:6
- Charter, 1:3, 1:4, 1:7, 1:8, 1:32, 1:55, 2:1, 2:23, 2:29, 3:11, 7:23, 7:31, 14:3, 14:38, 24:3, 24:5
- Creditors, 1:45, 1:51, 15:2, 15:14
- Directors, 1:1, 1:2, 1:4, 1:9 to 1:12, 1:17, 1:19, 1:21, 1:22, 1:32, 1:33, 1:35, 1:37, 1:42, 1:44, 1:45, 1:48, 1:52, 1:54 to 1:56, 1:60, 1:61, 1:64, 2:13, 2:15, 2:20, 2:22 to 2:24, 2:29, 3:1, 3:6, 3:11, 4:1, 4:2, 4:4, 4:5, 4:7, 4:9, 4:12, 4:16, 4:17, 4:20 to 4:22, 5:2, 5:3, 6:1, 12:3, 13:12, 14:16, 14:25, 14:26, 14:31, 15:1, 15:4 to 15:6, 15:10, 15:14, 15:17, 16:13, 16:16, 16:23, 17:6, 18:39, 21:1, 21:18 to 22:19, 24:5, 24:12
- Dissolution, 1:1, 1:11, 1:12, 1:21, 1:22, 1:33, 1:35, 1:43, 1:45, 1:49, 1:51, 1:54, 1:55, 1:58, 1:63, 1:64, 2:24, 2:29, 3:1, 15:1, 15:2, 15:4 to 15:6, 15:10, 15:14, 15:16 to 16:16, 16:21, 22:18, 22:19, 23:1
- Distinctions, 16:13
- Distributions, 1:1, 1:7, 1:22, 1:43, 1:61, 10:3, 22:19, 23:1
- Fiduciary, 1:4, 1:7, 1:8, 1:37, 1:42, 1:44, 4:9, 4:21, 5:2, 20:5, 24:3
- Forfeiture, 3:11, 14:3
- Gift, 1:4, 1:7, 1:60, 2:15, 4:12, 6:1, 8:10, 13:12, 14:27, 21:46, 24:12
- Insurance, 1:21, 2:4, 7:18, 7:31, 14:8, 14:34, 21:18, 24:3
- Leases, 4:17, 6:1
- Mismanagement, 4:2
- Officers, 1:1, 1:2, 1:9 to 1:12, 1:19, 1:21, 1:22, 1:32, 1:33, 1:35, 1:43 to 1:45, 1:52, 1:54 to 1:56, 1:60, 1:61, 1:64, 2:1, 2:15, 2:22 to 2:24, 2:29, 4:20 to 4:22, 5:2, 5:3, 6:1, 12:3, 13:12, 14:16, 14:31, 16:16, 16:23, 18:11, 22:19, 23:1, 24:5

INDEX

CORPORATIONS—Cont'd

Powers, 1:4, 1:7 to 1:9, 1:60, 2:1, 2:15, 4:2, 4:22, 5:3, 7:31, 15:2, 15:16 to 16:16, 16:20, 16:23, 17:6, 20:2, 22:19, 24:3, 24:12

Private, 1:3, 1:4, 1:7, 1:8, 2:1, 2:23, 4:2, 4:5, 4:9, 4:16, 4:17, 4:20 to 4:22, 6:1, 7:18, 7:23, 7:31, 8:1, 8:10, 10:3, 12:3, 13:12, 14:2, 14:3, 14:8, 14:16, 14:18, 14:21, 14:22, 14:24 to 14:26, 14:29, 14:31, 14:38, 15:14, 16:16, 18:11, 18:39, 20:13, 21:18, 21:46, 24:3, 24:12, 25:1

Promoters, 14:16

Property, 1:2 to 1:4, 1:7 to 1:9, 1:17, 1:45, 1:55, 1:56, 1:60, 1:64, 2:13, 2:15, 2:20, 2:23, 2:27, 3:1, 3:6, 4:2, 4:5, 4:17, 4:22, 7:23, 7:31, 8:10, 10:3, 11:1, 11:22, 12:12, 13:12, 14:1, 14:3, 14:4, 14:9, 14:19, 14:22, 14:24, 14:32, 14:38, 15:2, 15:14, 15:16, 15:17, 16:13, 16:20, 16:21, 17:6, 18:11, 20:5, 20:19, 21:46, 22:19, 23:1, 24:3, 24:12

Real estate investment trusts, 1:56

Shareholders, 1:35, 1:42, 2:1, 2:29, 4:1, 4:7, 7:31, 14:30, 20:2, 21:18, 22:18

Subsidiary, 16:13, 21:18, 22:15

Third parties, 14:5, 21:46

Trust, 1:1 to 1:4, 1:7, 1:8, 1:17, 1:45, 1:56, 1:60, 1:64, 4:2, 4:4, 4:9, 4:22, 7:31, 8:10, 9:12, 10:3, 11:1, 11:32, 13:12, 14:1, 14:6, 14:8, 14:30, 15:2, 15:10, 15:16 to 16:16, 16:22, 18:11, 18:39, 24:3, 24:5, 24:12

Trustees, 1:1, 1:3, 1:4, 1:7, 1:8, 1:43, 1:56, 1:64, 4:2, 4:4, 4:7, 4:9, 4:22, 13:12, 14:6, 16:20, 18:39, 21:18, 24:3

CORPUS

Distribution, 1:8, 10:10, 10:11, 24:3

Income tax, 24:3, 24:10

COSTS

Accounting, 6:2, 22:15

Actions, 15:14, 21:9, 21:39

Administration, 2:25, 11:29, 21:9, 21:46

Agent, 11:20, 15:14, 22:4

Allocation, 6:2, 11:9, 12:16, 22:15

Assessments, 7:18, 7:31, 17:5, 23:7

Capital gains, 10:3, 23:7

Charitable trusts, 10:3

Compensation, 1:35, 7:31, 10:7, 12:16

Contract, 18:22, 21:21, 21:46, 22:4

Debts, 15:14

Enforcement, 17:5, 21:46

Estate tax, 24:10

Health Care, 2:25, 7:31, 21:3, 21:5, 21:9, 21:21, 21:46

Income tax, 18:27, 20:19, 24:10

COSTS—Cont'd

Indemnity, 21:21

Insurance, 7:18, 7:31, 18:22, 21:5, 21:9, 21:21

Lease, 7:31, 10:7, 11:33

Mortgage, 11:33, 17:5

Operating costs, 10:24

Payment, 2:25, 6:2, 7:18, 7:31, 10:7, 11:20, 11:29, 11:33, 15:14, 20:11, 20:19, 21:5, 21:6, 21:21

Principal, 6:2, 7:2, 7:18, 20:19, 22:4, 22:15

Recovery, 18:27, 21:39

Sale, 10:3, 11:9, 15:14, 20:19, 21:46, 22:4, 22:15, 23:7

Stock, 1:2, 1:35, 6:2, 7:31, 22:4, 22:15

Tort, 21:39, 21:46

Trustees, 6:2, 18:40

COURTS

Administration, 2:1, 2:25, 4:3, 11:12, 14:35, 16:4, 18:8, 18:11, 19:2, 19:3, 21:34, 21:46

Advice, 4:8, 4:22, 12:22, 21:39, 21:46, 22:14

Appointment, 3:1, 16:6, 19:26, 21:23, 21:46

Approval, 4:5, 18:7, 19:3, 19:29, 21:29

Authorization, 21:41, 25:8

Charitable trusts, 4:15, 4:22, 14:6

Compensation, 4:3, 4:5, 4:22, 5:10, 12:3, 16:30, 18:11, 21:38

Cy pres, 15:16

Discretion, 4:8, 17:6, 18:6, 18:8, 19:1, 19:19, 21:23, 21:25, 21:32, 22:7

Enforcement, 4:15, 4:22, 5:14, 14:6, 14:35, 14:38, 18:12, 18:35, 21:46

Instruction, 18:11, 19:5, 19:11, 19:29, 19:32

Investments, 4:3, 4:22, 22:7, 22:10, 23:4, 23:15

Jurisdiction, 4:15, 14:2, 14:4, 14:6, 14:38, 16:5 to 18:8, 19:16

Probate, 18:7, 21:41

Sales, 2:25, 4:7, 11:12, 18:35, 21:26, 21:46, 22:11, 22:14, 23:11, 23:12

Settlement, 14:35, 18:8

Supervision, 16:12, 27:10

Trustees, 4:3, 4:7, 4:9, 4:15, 4:22, 14:6, 16:10, 16:12, 16:20, 18:7

Trusts, 3:15, 4:15, 4:22, 14:6, 14:38

COVENANTS

Enforceability, 17:1, 17:3, 17:4

Restrictive covenants, 17:6

CREDIT

Foreign, 18:8, 18:23

Income tax, 7:32, 8:10, 18:27, 24:3

Sale, 2:12, 8:10, 18:8, 22:14, 22:19, 24:3

Trust, 2:12, 7:31, 8:10, 24:3

CREDITOR

Agreement, 11:25, 18:8
Collection, 18:8
Contract, 3:7, 4:11
Decedent, 11:25
Fraud, 15:14
Liens, 11:25
National bank, 18:8
Notice, 2:15, 3:7
Payment, 2:15, 11:25, 15:14, 18:8
Promise, 18:8
Security, 2:15, 11:25
Statutes, 3:7, 15:14
Support, 18:8
Trustee, 4:11, 18:8
Trusts, 2:15

CREDITS

Accounting, 7:29
Income tax, 8:10

CRIME

Homicide, 21:10
Third parties, 21:10
Violation, 20:2

CY PRES

Application, 1:4, 4:10, 15:11, 18:18
Charitable trusts, 1:4, 1:64
Gift over, 4:10, 15:11
Impossibility, 1:4, 18:18
Intent, 15:11, 18:18
Statutes, 1:64, 4:10, 15:11, 15:17
Termination, 4:10
Trustee, 1:4, 1:64

DAMAGES

Beneficiary, 14:8
Breach of trust, 5:5
Charitable trusts, 4:22
Contracts, 5:5, 14:38, 17:7, 21:46, 22:4
Investments, 4:22
Jurisdiction, 14:38, 18:8
Measure, 18:38
Punitive, 4:14
Recovery, 18:6, 18:8, 21:39, 25:8, 25:12
Third parties, 14:5, 17:7, 21:46
Trustee, 1:54, 1:56, 4:8, 4:22, 18:8

DEATH

Absence, 2:12, 21:41, 21:46
Accounting, 7:29, 8:22, 10:32
Attachment, 18:8

DEATH—Cont'd

Charitable trusts, 10:31
Construction, 18:6
Evidence, 2:12, 7:31, 18:6, 18:8
Gifts, 2:12, 7:29, 8:18, 8:25, 13:10, 13:12, 21:41, 21:46
Insurance, 7:31, 18:7, 18:8, 21:41, 24:3
Mail, 2:12, 24:3
Presumption, 18:7
Trust, 1:8, 2:12, 7:31, 8:18, 8:21 to 8:23, 8:25, 8:26, 10:31, 10:32, 10:38, 13:10, 13:12, 24:3
Trustee, 1:8, 1:54, 8:21 to 8:23, 8:25, 8:26, 10:31, 10:32, 10:38, 18:8, 24:3
Witnesses, 8:22, 8:23

DEBTS

Payment, 7:26, 15:14, 16:30, 22:18, 22:19
Trust, 4:22, 5:5, 7:26, 16:10

DECLARATION OF TRUST

Creation, 1:7
Provisions, 1:5, 1:7, 8:22, 24:4
Purpose, 1:7, 7:3, 7:13, 8:22, 8:23, 24:9
Trustee, 1:5, 1:7, 8:22, 8:23, 13:11, 24:2, 24:4, 24:9

DECLARATORY JUDGMENT

Receipts, 7:40
Remedies, 7:37, 7:38, 7:40, 16:27, 18:7

DEDICATION

Condemnation, 27:2
Trust, 27:11

DEDUCTIONS

Accounting, 6:10, 10:32
Amateur sports, 7:5, 8:1, 8:28
Annuities, 11:22
Cemetery, 7:1, 7:14, 7:40, 8:10, 8:27, 13:2, 27:6
Charitable Contributions, 7:1, 7:5, 7:14, 7:40, 8:10, 8:14, 8:16, 8:21, 8:28, 10:30, 13:2, 13:8, 23:15
Estate tax, 24:10, 24:12
Gift tax, 1:5
Income tax, 1:5, 7:5, 7:25, 8:10, 11:32, 13:8, 24:10, 24:12
Lead trusts, 24:10
Probate, 8:21, 24:10, 24:12

DEEDS

Agents, 2:12
Consideration, 16:4
Contracts, 2:12
Delegation, 2:12

INDEX

DEEDS—Cont'd

Sale, 2:12, 11:25
Terms, 2:12, 16:4
Title, 11:25
Trust, 2:12, 11:25
Voluntary, 2:12

DEFAULT

Trustee, 18:8

DEFERRED COMPENSATION

Income tax, 4:18

DEFINITION

Duration, 14:13
Substantial evidence, 18:28

DELAWARE

Statutes, 1:29

DELAY

Effect, 18:7
Limitations period, 18:7
Sale, 18:7, 18:28

DELIVERY

Property, 18:16, 18:22, 24:3
Trust, 24:3

DEPLETION

Charitable trusts, 10:3
Income tax, 24:3
Trustees, 24:3

DEPOSITORIES

Funds, 2:12, 20:14, 20:15

DEPOSITS

Cash, 7:22, 20:15, 22:14
Mortgage, 2:12

DEPRECIATION

Annuities, 11:22
Bonds, 11:12, 24:3
Buildings, 18:27
Income tax, 6:9, 11:12, 11:35, 18:27, 24:3

DERIVATIVE ACTIONS

Charitable trusts, 1:64
Creditors, 1:45
Trustees, 1:64

DILIGENCE

Trustees, 4:11, 18:7

DIRECTIONS

Compensation, 1:8, 24:3
Investments, 1:8, 24:3

DIRECTORS

Accounting, 6:1, 6:2, 9:23, 9:29
Action, 1:17, 1:28, 1:30, 1:37, 1:41, 1:44, 1:48, 1:52, 1:59 to 1:61, 2:12, 2:15, 3:2, 3:10, 3:11, 3:16 to 3:18, 4:11, 4:13 to 4:15, 4:22, 5:3, 5:16, 8:3, 15:8, 15:9, 15:12, 15:14, 15:15, 15:17, 16:16, 17:6, 18:40, 24:6
Board, 1:2, 1:4, 1:19, 1:37, 1:42, 1:44, 1:45, 1:47, 1:52, 1:54, 1:56, 1:59, 1:60, 1:62, 2:2, 2:3, 2:8, 2:10 to 2:12, 2:14, 2:17, 2:18, 2:23, 2:28, 2:29, 3:2, 3:5, 3:10, 3:12 to 3:18, 4:1, 4:2, 4:5, 4:11 to 4:13, 4:18, 4:19, 4:21, 5:1 to 5:4, 5:16, 6:1 to 8:3, 8:27, 9:21, 10:12, 12:6, 12:7, 13:1, 13:13, 14:31, 15:1, 15:3 to 15:6, 15:8 to 15:10, 15:12 to 16:13, 16:23, 17:6, 21:1, 21:19, 22:5 to 22:9, 22:17, 22:19, 24:6, 24:8, 24:9
Books and records, 2:12, 2:23, 2:29, 3:9, 3:18, 4:21, 9:30
Care, 1:1, 1:2, 1:41, 1:44, 2:25, 4:2 to 4:4, 4:8, 4:11, 4:12, 4:15, 4:16, 4:22, 5:2, 5:5, 6:1, 14:31, 17:5, 18:39, 18:40, 21:18, 21:19, 24:8, 27:4, 27:10
Charitable foundation, 13:13, 24:6
Charitable trusts, 1:4, 1:64, 4:15, 4:22
Compensation, 1:11 to 1:14, 1:21, 1:22, 1:26, 1:30, 1:32, 1:35, 1:37, 1:44, 1:54, 1:56, 1:59, 1:60, 2:12, 2:15, 2:24, 2:29, 3:10, 3:18, 4:3, 4:5, 4:14, 4:17 to 4:19, 4:21, 4:22, 7:11, 7:13, 8:3, 8:27, 9:20, 9:30, 10:39, 12:3, 14:16, 16:26, 21:18, 22:9, 24:6, 24:9
Conflict of interest, 1:26, 1:37, 1:59, 4:5, 4:17, 18:39
Conflicts of interest, 1:11, 1:36, 1:47, 1:50, 16:16
Consolidation, 1:13, 2:12, 3:15, 15:1, 15:3 to 15:6, 15:8 to 15:10, 15:12 to 15:15, 15:17, 17:5, 22:17
Cooperatives, 1:1, 17:5, 22:3, 22:5 to 22:10, 22:17, 22:19
Corporate directors, 1:4, 1:11, 2:11, 2:22, 4:2, 4:4, 4:8, 4:11, 4:13, 4:22, 5:5, 5:16, 13:12, 24:5
Corporate opportunity, 4:6
Delegation, 2:12, 3:15, 4:12, 4:22
Dissolution, 1:1, 1:11 to 1:14, 1:21, 1:22, 1:33, 1:35, 1:45, 1:54, 1:55, 1:64, 2:2, 2:3, 2:12, 2:24, 2:29, 3:1, 3:2, 3:15, 4:10, 8:3, 15:1, 15:3 to 15:6, 15:8 to 15:10, 15:12 to 15:15, 15:17, 16:16, 16:26, 22:7, 22:19, 24:6
Duties, 1:4, 1:28, 1:30, 1:37, 1:44, 1:54, 1:56, 1:61, 2:11, 2:12, 2:15, 2:29, 3:15, 4:1 to 4:8, 4:11, 4:13 to 4:15, 4:19, 4:22, 5:2, 5:4, 5:16, 14:16, 17:5, 18:39, 22:19, 27:4
Duty of care, 4:2 to 4:4, 4:8, 4:11, 18:39
Duty of loyalty, 1:42, 4:2 to 4:5, 4:22, 18:39

DIRECTORS—Cont'd

Elections, 3:6
 Employment taxes, 4:21
 Evidence, 1:26, 2:12, 2:13, 2:23, 4:14, 4:18, 12:7
 Excess benefit transactions, 4:9, 4:18, 4:20
 Excise tax, 4:19, 4:22, 8:27, 12:3, 24:8
 Family foundations, 1:64, 24:2, 24:5, 24:6, 24:8, 24:9, 24:11, 24:12
 Federal, 1:2, 2:2, 2:23, 2:24, 2:28, 2:29, 4:7, 4:10, 4:14 to 4:18, 5:4, 5:7, 5:16, 6:1, 7:11, 7:13, 8:3, 9:20, 10:12, 13:1, 14:25, 15:10, 16:26, 18:10, 18:40, 21:1, 22:10, 22:19, 24:2, 24:6, 24:8
 Fiduciary, 1:4, 1:37, 1:42, 1:44, 4:3, 4:6, 4:9, 4:14, 4:18, 4:21, 5:2, 5:4, 5:5, 5:16, 17:5, 24:2, 24:11
 Financial statements, 4:2, 5:2, 6:1, 6:2, 9:30
 Gross negligence, 4:8, 4:14, 4:22
 Immunity, 1:36, 1:47, 1:54, 1:56, 4:1, 4:14, 4:22
 Indemnification, 1:35, 1:50, 1:55, 1:59, 1:61, 2:15, 4:13, 4:22, 5:5, 5:16, 8:3, 24:6
 Inside information, 4:5, 4:7, 4:22
 Investment of funds, 1:45, 4:12
 Liability, 1:1, 1:9 to 1:11, 1:26, 1:28, 1:36, 1:42, 1:50, 1:52, 1:54 to 1:56, 1:59, 1:61, 1:62, 1:64, 4:1 to 4:22, 5:5, 5:16, 6:1, 7:13, 8:3, 13:12, 15:15, 16:13, 18:40, 21:18, 24:5, 24:6, 24:12
 Loyalty, 1:11, 1:42, 4:2 to 4:6, 4:22, 18:39, 18:40
 Meetings, 1:11, 2:12, 2:13, 2:20, 2:23, 2:29, 3:2, 3:3, 3:8, 3:14, 3:18, 4:21, 5:2, 5:3, 17:5, 22:3, 24:5
 Merger, 1:12 to 2:12, 3:15, 15:1, 15:3 to 15:6, 15:8 to 15:10, 15:12 to 15:15, 15:17, 22:17
 Michigan, 1:35
 Minnesota, 1:36, 21:19
 Model Nonprofit Corporation Act, 1:1, 1:10 to 1:13, 1:19, 1:21, 1:28, 1:30, 1:33, 1:37, 1:39, 1:44, 1:50, 1:52, 1:55, 1:62, 1:64, 2:2, 2:10, 2:11, 2:15 to 2:17, 3:1, 3:3, 3:7, 3:9, 3:11 to 3:13, 3:15, 3:17, 4:1, 4:2, 4:5, 4:13, 4:17, 5:2, 15:1, 15:15, 16:13, 18:39
 Nonprofit corporation, 1:1, 1:4, 1:9 to 1:14, 1:17, 1:19, 1:21, 1:22, 1:28, 1:30, 1:32, 1:33, 1:35 to 1:37, 1:39, 1:41, 1:42, 1:44, 1:47, 1:48, 1:50, 1:52, 1:54 to 1:56, 1:59 to 1:62, 1:64, 2:2, 2:3, 2:8, 2:10 to 2:18, 2:20 to 2:25, 2:28, 2:29, 3:1 to 3:18, 4:1, 4:2, 4:4, 4:5, 4:9 to 4:13, 4:17, 4:21, 5:1, 5:2, 5:4, 5:5, 5:7, 7:13, 8:3, 13:12, 15:1, 15:4 to 15:6, 15:8 to 15:10, 15:13 to 15:15, 15:17, 16:13, 16:23, 17:5, 18:39, 21:1, 21:18, 24:2, 24:5, 24:6, 24:8, 24:11, 24:12

DIRECTORS—Cont'd

Number, 1:10, 1:11, 1:37, 2:2, 2:3, 2:8, 2:12, 2:14, 2:17, 2:18, 2:29, 3:2, 3:6, 3:12, 3:13, 3:17 to 4:17, 8:27, 9:23, 15:3, 22:3, 22:8, 22:19, 24:11
 Oregon, 1:50
 Personnel, 4:21, 13:12
 Powers, 1:4, 1:9, 1:59, 1:60, 2:2, 2:12, 2:15, 3:15, 4:2, 4:18, 4:22, 5:3 to 5:5, 15:17, 16:16, 16:23, 17:5, 17:6, 22:8, 22:17, 22:19, 24:12, 27:4
 Quarterly returns, 4:21
 Quorum, 1:11, 1:37, 1:48, 2:12, 2:18, 3:2, 3:12, 3:16 to 3:18, 4:11, 8:3, 15:3 to 15:6, 15:12, 15:13, 24:6
 Records, 1:11, 1:55, 1:60, 2:12 to 2:14, 2:23, 2:29, 3:3, 3:9, 3:18, 4:19, 4:21, 4:22, 5:2, 6:1, 9:30, 17:5
 Removal, 1:55, 1:61, 2:12, 3:11, 3:17, 5:16, 16:26, 18:10, 22:8, 22:9
 Reporting requirements, 4:17, 4:20, 16:26
 Sale of assets, 15:8
 Self-dealing, 3:10, 4:5, 4:9, 4:11, 4:13, 4:16 to 4:18, 4:21, 4:22, 8:3, 8:27, 10:12, 12:3, 16:16, 24:6, 24:8, 24:11
 Standard of care, 2:25, 4:2, 4:11, 4:12, 4:16, 4:22, 17:5
 Standards of conduct, 1:12, 1:17, 1:19, 1:30, 1:35, 1:36, 1:39, 1:50, 1:55, 1:59 to 1:61, 1:64, 4:2, 4:11, 4:13, 5:2, 13:12, 18:39, 18:40, 24:5
 Standing, 1:61, 4:15, 16:16
 Statutory law, 4:9, 4:11 to 4:14
 Tax-exempt status, 2:2, 2:25, 2:28, 2:29, 4:16, 4:17, 4:19, 4:21, 7:11, 7:13, 12:3, 12:6, 12:7, 16:26, 21:18, 22:19, 24:2, 24:5, 24:12
 Term of office, 2:12, 3:12, 3:18, 5:1, 5:16
 Trustee, 1:4, 1:11, 1:36, 1:41, 1:54, 1:56, 1:60, 1:64, 4:2, 4:3, 4:5, 4:8, 4:11, 4:12, 4:16 to 4:18, 4:22, 5:1, 7:11, 9:20, 12:7, 24:2, 24:5, 24:9, 24:11
 Trustees, 1:1, 1:4, 1:47, 1:56, 1:64, 4:2 to 4:4, 4:7, 4:9, 4:11, 4:15, 4:18, 4:22, 5:1, 6:2, 7:13, 8:3, 9:20, 9:21, 9:23, 9:30, 9:33, 12:7, 13:12, 18:39, 18:40, 21:18, 24:2, 24:9
 Uniform Management of Institutional Funds Act, 1:35, 4:12, 4:22
 Uniform Prudent Investor Act, 4:12, 4:22

DISABILITY

Duration, 15:15
 Physicians, 21:25
 Termination, 19:23
 Unemployment compensation, 7:21, 7:31

INDEX

DISABLED PERSONS

Distributions, 10:23, 24:8
Gifts, 10:23

DISCLAIMER

Statutes, 18:6

DISCLOSURE

Corporate officers, 4:20, 6:1

DISCRETION

Bond, 1:7, 1:8, 24:3
Compensation, 1:7, 1:8, 1:54, 8:3, 24:3, 24:6
Court, 3:17, 8:3, 10:42, 14:12, 18:6, 18:8, 19:1, 21:23, 21:25, 24:6
Creation, 1:7, 1:8, 18:6, 24:3
Creditors, 18:8
Definition, 18:24
Federal tax, 1:7, 1:8, 8:3, 8:22, 8:25, 8:26, 24:3, 24:6
Limitations, 8:25, 18:6, 18:8, 21:25
Payment, 8:22, 8:25, 8:26, 18:8, 22:7, 22:19, 24:3, 24:6
Powers, 1:7, 1:8, 16:16, 17:6, 18:8, 21:23, 22:19, 24:3
Sale, 8:25, 8:26, 14:12, 18:6, 18:8, 18:24, 22:19, 24:3
Tax, 1:7, 1:8, 8:3, 8:22, 8:25, 8:26, 10:15, 10:42, 10:43, 18:40, 22:5, 22:19, 24:3, 24:4, 24:6
Trust, 1:7, 1:8, 8:22, 8:23, 8:25, 8:26, 10:43, 16:16, 24:3, 24:4
Trustee, 1:7, 1:8, 1:54, 4:8, 8:22, 8:23, 8:25, 8:26, 18:8, 24:3, 24:4

DISCRIMINATION

Americans with Disabilities Act, 5:13
Bona fide seniority system, 5:10
Defenses, 5:11
Disparate impact, 5:10
Disparate treatment, 5:10
Equal Pay Act, 5:11
Equal Protection, 14:3, 16:6, 19:12
Ethnic, 19:6
Gender, 23:2
Interference, 14:3, 16:6
Prima facie case, 5:10, 5:11
Reverse discrimination, 5:10
Sex, 5:10, 5:11, 10:18, 14:3, 19:12, 19:21
Title VII, 5:10 to 5:13, 16:6, 19:10
Vocational Rehabilitation Act, 5:14

DISPOSITION OF PROPERTY

Trust, 16:19

DISQUALIFIED PERSONS

Family, 4:18, 9:2, 9:12, 9:20, 9:33, 24:9
Foundation managers, 9:12, 9:24, 9:33, 10:1, 10:43
Public support test, 9:33
Self-dealing, 4:18, 4:21, 7:31, 10:1, 10:6, 10:12, 10:43
Substantial contributors, 9:10, 9:12, 9:15, 9:20, 9:33, 10:12, 24:9

DISSOLUTION

Annual report, 15:7, 15:14
Articles of dissolution, 1:13, 15:12, 15:13
Articles of incorporation, 1:1, 1:13, 2:2, 2:3, 2:12, 2:29, 3:1, 3:2, 3:15, 4:10, 8:2, 8:3, 15:1, 15:7, 15:10, 15:14 to 16:16, 22:18, 22:19, 24:6
Bankruptcy, 15:16, 15:17
Board of directors, 1:54, 2:2, 2:3, 2:12, 2:29, 3:2, 3:15, 8:3, 15:1, 15:3 to 15:6, 15:8 to 15:10, 15:12, 15:13, 22:7, 22:19, 24:6
Certificate of dissolution, 15:9, 15:12
Charitable corporations, 1:45
Charitable trusts, 1:64
Cooperatives, 1:1, 7:25, 22:7, 22:18, 22:19
Corporation, 1:1, 1:11 to 1:14, 1:21, 1:22, 1:33, 1:35, 1:43, 1:45, 1:49, 1:51, 1:54, 1:55, 1:58, 1:63, 1:64, 2:2, 2:3, 2:12, 2:24, 2:29, 3:1, 3:2, 3:15, 4:10, 7:5, 8:3, 8:28, 15:1 to 15:17, 16:14 to 16:16, 16:21, 22:19, 23:1, 24:6, 27:11
Cy pres doctrine, 4:10, 15:11, 15:16, 15:17
Director, 1:35, 1:54, 1:55, 2:12, 2:24, 8:3, 15:14, 22:19, 24:6
Distribution of assets, 1:12, 1:64, 2:2, 2:3, 2:24, 4:10, 15:10, 15:11, 15:17, 22:18
Fraud, 15:14, 22:7
Injunctions, 15:14
Involuntary dissolution, 15:14, 16:15, 16:21, 22:18
Liability, 1:1, 1:11, 1:43, 1:54, 1:55, 1:64, 4:10, 6:4, 7:5, 8:3, 15:15, 24:6
Liquidate, 15:14, 22:18
Liquidation, 1:11 to 1:13, 1:22, 1:64, 2:2, 2:3, 2:24, 2:29
Nonprofit organizations, 1:1, 1:11 to 1:14, 1:21, 1:22, 1:33, 1:35, 1:43, 1:45, 1:49, 1:51, 1:54, 1:55, 1:58, 1:63, 1:64, 2:29, 4:10, 15:10, 22:18, 23:1
Private foundation, 2:2, 4:10, 7:5, 8:2, 8:3, 8:28, 24:6
Receivers, 15:14
Registered agent, 2:2, 2:3, 2:12, 2:29, 8:3, 15:7, 15:14, 24:6
Religion, 1:45

DISSOLUTION—Cont'd

Resolution, 2:12, 3:15, 15:1, 15:8, 15:9, 15:12 to 16:14
 Revocation, 15:7
 Secretary of State, 1:13, 1:55, 2:2, 2:29, 15:1, 15:3, 15:6, 15:7, 15:9, 15:12, 15:14
 Voluntary dissolution, 2:12, 15:9

DISTRIBUTION

Accounting, 7:29, 9:23, 10:10, 22:15
 Advances, 1:43
 Annuities, 7:29
 Annuity trusts, 8:24
 Beneficiaries, 1:4, 1:64, 7:29, 8:24, 9:23, 10:31, 22:15, 24:11
 Cash, 7:25, 7:29, 8:16, 10:10, 22:5, 22:14, 22:15, 24:8, 24:9
 Construction, 21:9
 Conveyance, 4:10, 15:10, 15:14
 Discretionary, 16:8
 Identity, 21:46
 Improper, 3:10
 Income, 1:1, 1:2, 1:4, 1:8, 1:11, 1:43, 1:64, 4:21, 7:25, 7:29, 8:3, 8:10, 8:16, 8:24 to 8:26, 8:28, 9:20, 9:23, 10:10, 10:11, 10:22 to 10:24, 10:31, 10:38, 11:4, 11:9, 11:17, 12:2, 12:3, 12:22, 21:46, 22:5, 22:14 to 23:15, 24:3, 24:6, 24:8, 24:9, 24:11
 Income tax, 4:21, 7:25, 8:3, 8:10, 8:24 to 8:26, 9:20, 10:22, 24:3, 24:6, 24:8
 Net income, 9:23, 10:23, 11:9, 12:3, 22:5, 24:8, 24:9, 24:11
 Principal, 1:8, 2:12, 8:3, 8:25, 8:26, 10:23, 10:38, 22:10, 22:15, 24:3, 24:6, 24:8, 24:11
 Private foundations, 4:21, 8:10, 8:25, 8:27, 8:28, 9:20, 10:10, 10:11, 10:22 to 10:24, 10:31, 10:38, 24:9
 Private operating foundation, 8:10, 8:16, 10:23, 24:8
 Qualifying, 8:10, 8:16, 8:28, 9:20, 10:10, 10:11, 10:22 to 10:24, 10:38, 24:6, 24:8, 24:9
 Time, 1:8, 1:11, 1:55, 2:12, 3:10, 7:29, 8:3, 8:10, 8:16, 8:24 to 8:26, 8:28, 10:31, 10:38, 11:9, 12:3, 14:12, 15:14, 15:17, 16:8, 21:8, 21:46, 22:5, 24:3, 24:6, 24:11
 Timing, 22:14
 Trust, 1:1, 1:2, 1:4, 1:8, 1:64, 2:12, 3:10, 4:10, 8:10, 8:24 to 8:26, 8:28, 9:23, 10:31, 10:38, 15:10, 15:17, 24:3, 24:8, 24:9, 24:11
 Trustees, 1:1, 1:4, 1:8, 1:43, 1:64, 8:3, 8:26, 9:20, 9:23, 24:3, 24:9

DISTRICT OF COLUMBIA

Gift, 1:7, 4:12, 18:8

DISTRICT OF COLUMBIA—Cont'd

Investment, 4:12, 7:40
 Statutes, 18:28
 Trust, 1:7
 Trustee, 1:7, 4:12, 18:8

DIVIDENDS

Allocation, 6:2, 7:25, 22:5, 22:12, 22:14 to 22:16, 22:19
 Collection, 10:3, 11:35, 21:18
 Income, 1:11, 1:13, 1:14, 1:21, 1:22, 1:35, 1:43, 1:45, 1:54, 1:64, 7:18, 7:23, 7:25, 7:31, 7:32, 9:16, 10:3, 10:12, 10:14, 11:18, 11:21, 11:22, 11:35, 12:2, 12:22, 20:5, 21:18, 22:5, 22:12, 22:14 to 22:16, 22:19, 23:5, 23:8, 23:15
 Income tax, 7:25, 7:32, 11:35, 20:5
 Payment, 1:12, 1:13, 1:21, 1:43, 1:45, 1:64, 2:24, 2:29, 6:2, 7:18, 7:23, 7:25, 7:31, 11:18, 11:22, 12:2, 12:22, 22:7, 22:14, 22:16, 22:18, 22:19, 23:5, 23:15
 Principal, 1:45, 6:2, 7:18, 12:7, 20:5, 20:16, 22:4, 22:10, 22:15, 22:19
 Subsidiary, 12:7, 21:18, 22:15

DIVORCE

Abandonment, 27:11

DOCTORS

Confidential, 21:46

DONOR

Gift tax, 1:5, 7:29, 8:25, 18:19
 Terminology, 20:2

DRAFTING

Trust, 16:16

DRAFTS

Contract, 2:12
 Trust, 2:12

DUES

Charitable trusts, 7:40
 Union dues, 7:39, 14:37, 25:10

DURATION

Charitable trust, 1:3, 24:2, 27:1
 Statutes, 1:3, 2:2, 22:4, 27:1
 Trust, 1:3, 24:2, 27:1

DURESS

Capacity, 18:16
 Title, 18:7, 18:16
 Trustees, 18:7

EDUCATION

Ability grouping, 19:13

INDEX

EDUCATION—Cont'd

Academic freedom, 19:32
Administrators, 19:7, 24:8
Admission policies, 9:5, 19:12, 19:32
Advancement, 1:5, 8:5, 19:29, 21:17
Affirmative action requirements, 19:7
Appeals, 18:6, 18:8
Certification, 7:13, 8:28, 16:7, 19:3, 19:7, 19:20, 19:29, 19:32
Charitable contributions, 7:30, 8:19, 8:28
Charitable organizations, 6:1, 7:13, 8:5, 8:7, 8:8, 8:19, 8:28, 24:8
Charitable trusts, 1:4, 1:5
Churches, 7:13, 8:8, 8:28, 11:4, 16:1, 16:7, 16:30
Collective bargaining, 7:21
Colleges, 6:1, 7:13, 9:5, 19:31, 19:32
Construction, 11:10, 18:6, 19:3, 19:30
Corporations, 1:4, 1:42, 6:1, 14:3, 14:28, 21:18
Curriculum, 9:5, 16:7, 19:19, 19:29, 19:32
Definition, 6:1, 9:5, 11:10, 18:24, 21:17
Disciplinary proceedings, 19:14
Distribution, 1:4, 7:29, 8:28, 10:23, 11:4, 12:19, 24:8
Districts, 19:1, 19:3, 19:8, 19:28, 19:30, 19:32
Dress code, 19:32
Educational malpractice, 19:11, 19:32
Establishment Clause, 19:5, 19:29
Exempt status, 1:5, 7:13, 7:17, 7:21, 7:29, 7:30, 7:34, 8:5, 8:7, 8:8, 8:28, 9:5, 10:18, 11:4, 14:3, 16:1, 16:30, 19:5, 19:12, 19:31, 19:32, 21:18
Expenses, 6:1, 7:13, 7:21, 7:29, 8:8, 10:23, 12:19, 24:8
Expression, 18:6, 19:32
First Amendment, 16:1, 16:30, 19:5, 19:19, 19:29, 19:32
Freedom of speech, 19:32
Gifts, 7:29, 8:19, 8:28, 10:23
Governmental immunity, 19:7, 19:8, 19:28, 19:32
Handicapped children, 19:13
Hearings, 19:14
High schools, 9:5
Immunity, 18:8, 19:7, 19:8, 19:28, 19:32
Language deficiency, 19:13
Liability, 1:42, 6:1, 7:13, 16:30, 18:6, 18:8, 19:7, 19:8, 19:11, 19:12, 19:14, 19:28, 19:32, 21:18
Liberty interest, 19:32
Loans, 7:13, 7:21, 8:5, 10:18, 18:2, 21:18
Local governments, 19:8, 19:30
Malpractice, 7:21, 19:11, 19:32
Newspaper, 7:17, 9:5
Notice, 8:28, 19:14, 19:32

EDUCATION—Cont'd

Parochial, 19:1, 19:5, 19:20
Payment, 7:17, 7:21, 7:29, 9:19, 10:18, 11:10, 12:19, 16:1, 16:30, 18:8, 19:14
Prayer, 19:29
Primary function, 9:5, 9:6
Primary standards, 19:2
Privacy, 1:4, 19:17, 19:32
Private schools, 16:7, 19:5, 19:7, 19:12, 19:20, 19:31, 19:32
Promotion, 1:5, 8:5, 11:10
Property interest, 8:19, 19:12, 19:32
Public charities, 8:28, 9:5, 9:6, 9:9, 9:19, 10:23, 24:8
Public education, 11:4, 19:1 to 19:3, 19:12 to 19:14, 19:30, 19:32
Public officers, 19:8
Purpose, 1:4, 6:1, 7:13, 7:17, 7:29, 7:34, 8:5, 8:7, 8:8, 8:19, 8:28, 9:5, 9:6, 9:9, 9:19, 10:18, 10:19, 10:23, 11:4, 11:10, 12:19, 14:28, 18:6, 19:13, 19:17, 19:29 to 19:32, 21:17, 24:8
Racial discrimination, 14:3
Records, 6:1, 8:8, 9:5, 10:19, 19:17, 19:32, 21:42
Religious instruction, 19:29
Salaries, 7:17, 12:19, 19:29
School boards, 19:3, 19:30, 19:32
School districts, 19:1, 19:3, 19:8, 19:28, 19:30, 19:32
School employees, 19:28, 19:32
Search, 19:32
Secondary schools, 19:31, 19:32
Segregation, 19:30, 19:32, 21:18
Seizure, 18:8
Sovereign, 18:8, 19:2, 19:8
State Board of Education, 19:2, 19:3, 19:32
States, 1:4, 6:1, 8:7, 9:5, 14:28, 16:30, 18:2, 18:6, 18:8, 18:24, 19:1 to 19:3, 19:5, 19:7, 19:8, 19:12, 19:13, 19:19, 19:20, 19:28 to 19:30, 19:32, 21:17, 21:42, 24:8
Student consumerism, 19:11, 19:32
Students, 7:34, 8:7, 9:5, 10:18, 11:4, 18:6, 19:5, 19:7, 19:11, 19:13, 19:14, 19:17, 19:19, 19:28 to 19:32, 21:17, 24:8
Support, 7:13, 8:19, 9:9, 9:19, 10:23, 12:19, 18:2, 18:6, 18:8, 19:5, 19:29, 21:18, 21:42, 24:8
Teachers, 7:17, 16:7, 19:1, 19:3, 19:5, 19:7, 19:14, 19:20, 19:28, 19:32
Tenure system, 19:32
Termination, 14:3, 19:32
Tort liability, 19:7, 19:8, 19:28
Trustee, 1:4, 1:5, 10:19, 18:8
Universities, 6:1, 7:13, 9:5, 19:31, 19:32

EDUCATION—Cont'd

Unrelated business taxable income, 7:34, 8:7, 11:4, 11:10, 16:30, 19:31, 19:32, 21:17, 21:18
Voter education, 8:8, 10:19, 12:19

ELDERLY PERSONS

Support, 10:23, 24:8

ELECTION

Employee, 8:8, 10:15, 10:16, 12:19, 14:32, 20:2, 25:12
Trustee, 1:60, 5:1, 10:19
Will, 2:12, 3:1, 5:1, 7:5, 7:26 to 7:28, 8:8, 8:13, 8:28, 10:11, 10:15, 10:16, 10:19, 14:32, 15:14, 16:29, 17:10, 20:4, 20:8, 20:9, 20:11, 20:13 to 20:15, 20:19, 25:3, 25:12, 27:10

EMPLOYEES

Discrimination, 5:7, 5:10 to 5:14, 7:19, 14:38, 16:6, 19:21
Equal Pay Act, 5:11
Grants, 5:16, 6:2, 7:21, 7:31, 9:15, 9:30, 10:17, 10:21, 14:16, 21:21, 24:5
Indemnification, 1:50, 2:15, 4:13, 4:22, 5:5, 5:16
Museums, 10:25, 11:15, 18:8, 18:39
National Labor Relations Act, 14:31, 14:37, 14:38, 16:6, 19:21
Officers, 1:14, 1:28, 1:30, 1:32, 1:44, 1:50, 1:52, 1:54, 2:15, 2:23, 4:13, 4:18, 4:21, 4:22, 5:1 to 5:16, 7:11, 7:13, 7:21, 9:29, 9:30, 11:5, 11:12, 11:31, 11:35, 12:3, 13:12, 14:16, 14:31, 16:26, 19:8, 22:9, 23:1, 24:5, 25:6, 25:12
Standards of conduct, 1:30, 1:50, 4:13, 5:2, 13:12, 18:39, 24:5
Subject to control, 4:18, 13:12
Teachers, 7:31, 14:31, 19:21, 19:28, 19:32
Vocational Rehabilitation Act, 5:14

EMPLOYMENT

Acts, 5:9, 5:12, 7:31, 18:8, 18:37, 21:25, 21:33, 25:12
Bonds, 7:21
Contracts, 5:10, 5:14, 5:16, 14:38, 19:21, 19:32, 25:1
Dues, 7:18, 14:34, 14:37, 25:12
Immunity, 14:7, 14:38, 18:8, 19:32, 21:25
Indemnification, 5:16
Investment, 7:31, 10:14, 23:15
Notice, 3:7, 4:19, 7:31, 10:14, 14:16, 14:35, 14:36, 14:38, 19:22, 19:32, 22:9
Tort, 14:7, 18:37, 21:25
Trustee, 18:8

ENGLAND

Statutes, 18:7

ENTRY

Jurisdiction, 21:42

EQUAL PROTECTION

Jurisdiction, 16:6
Public policy, 14:3
Race, 14:3, 19:12
Sex, 14:3, 19:12

EQUIPMENT

Trust, 1:56, 11:5, 21:22

ESTATE TAX

Annuity trusts, 7:10
Basis, 8:25, 13:12
Beneficiaries, 7:10, 24:10, 24:12
Charitable contributions, 8:25
Charitable lead trusts, 7:10, 24:10
Charitable remainder trusts, 24:10
Charitable trusts, 7:10
Deductions, 24:10, 24:12
Exemption, 7:10
Expenses, 13:12
Federal, 7:9, 7:10, 8:25, 24:10
Gift tax, 8:25
Gifts, 8:25, 13:12, 24:10, 24:12
Grantor, 24:10, 24:12
Income tax, 7:9, 8:25, 13:12, 24:10, 24:12
Internal Revenue Code, 8:25, 24:10, 24:12
Liability, 13:12, 24:12
Life expectancy, 24:10
Notice, 8:25
Payment, 8:25, 24:12
Percentage, 8:25, 24:10
Rate, 24:10
Tables, 24:10
Trustee, 7:9, 8:25, 24:10
Trusts, 7:9 to 24:10, 24:12
Valuation, 8:25

ETHICS

Reporting, 6:1

EVIDENCE

Acceptance, 18:6, 21:23
Admissions, 7:19
Bona fide purchaser, 18:21
Disclaimer, 18:6
Documentary evidence, 21:42
Inclusion, 18:6
Intent, 15:11, 21:34
Judgment, 2:12, 18:6, 18:8, 21:3, 21:23, 25:2
Trustees, 4:18, 9:11, 12:7

INDEX

EVIDENCE—Cont'd

Weight, 5:10, 9:11, 13:4, 18:20
Witnesses, 21:23

EXCESS

Charitable trusts, 4:22, 7:40, 10:2, 10:34, 10:43
Compensation, 1:8, 1:56, 4:17 to 4:19, 4:21, 4:22,
7:11, 7:16, 7:31, 7:40, 8:3, 8:27, 9:20, 9:30,
10:4, 10:39, 12:3, 22:9, 24:3, 24:6, 24:9
Passive income, 9:16, 10:12, 11:22

EXCISE TAX

Charitable trusts, 4:22, 7:7, 7:10, 7:40, 10:3, 10:30,
10:31, 10:43
Estate tax, 7:10
Gift tax, 10:31
Private foundations, 7:1, 7:7, 7:8, 7:10, 7:31, 7:40,
8:8, 8:21, 8:27, 10:1, 10:3, 10:4, 10:6, 10:11,
10:19, 10:22, 10:23, 10:30 to 10:32, 10:43,
24:7

EXECUTION

Consideration, 3:7
Creditors, 15:14, 18:8
Damages, 18:8
Judgment, 2:12, 4:1, 4:3, 15:14, 18:8
Title, 18:8
Trust, 1:6, 2:12, 4:3

EXEMPT STATUS

Advance ruling, 7:12
Adverse determination, 7:36, 7:40, 16:27
Amateur sports competition, 7:5, 8:1, 8:28
Annual returns, 7:1, 7:2, 7:27, 7:40, 9:29, 16:26,
16:30, 19:31, 19:32, 22:15
Appeal procedures, 7:36, 10:18
Application, 7:3 to 7:5, 7:11, 7:18 to 7:25, 7:30 to
7:32, 7:36 to 7:38, 7:40, 8:5 to 9:5, 9:28,
9:29, 10:1, 14:3, 14:16, 14:38, 24:2, 24:5
Assets, 2:2, 2:24, 2:25, 2:29, 4:21, 7:3, 7:5, 7:10,
7:11, 7:13, 7:22, 7:27, 7:31, 8:2, 8:28, 9:28 to
9:30, 10:3, 10:29, 10:31, 10:43, 12:7, 12:22,
16:26, 21:13, 22:14, 22:19, 23:1, 23:8, 24:2,
24:10, 24:12
Benevolent life insurance associations, 7:22
Black lung benefits trusts, 7:31
Boards of trade, 7:14, 7:18, 7:40, 26:2, 26:11
Business leagues, 7:14, 7:18, 7:40, 11:12, 26:2,
26:11
Campaign activities, 7:26, 8:8, 12:11, 12:12, 12:20,
20:3
Cemetery companies, 7:1, 7:14, 7:23, 7:40, 27:5,
27:11

EXEMPT STATUS—Cont'd

Charitable organizations, 2:28, 4:17, 7:1, 7:3, 7:5
to 7:7, 7:9, 7:11, 7:13 to 7:15, 7:39, 7:40, 8:1,
8:2, 8:4 to 8:9, 8:28, 9:2, 9:29, 10:1, 10:31,
11:27, 12:6, 12:8, 12:22, 13:5, 24:2
Charitable purpose, 10:31, 11:27, 12:6
Charitable trusts, 1:5, 7:7, 7:10, 7:40, 10:3, 10:30,
10:31, 10:43, 14:6
Churches, 7:1, 7:5, 7:6, 7:11, 7:13, 7:39, 7:40, 8:8,
8:28, 9:4, 9:29, 11:1, 11:4, 13:5, 16:1, 16:25
to 16:27, 16:30
Commercial activities, 4:21, 11:4, 11:12, 12:4,
12:5, 12:7, 12:22
Conventions, 7:1, 7:5, 7:17, 7:40, 9:29, 16:26,
16:30
Cooperatives, 7:1, 7:3, 7:25, 7:40, 22:5, 22:14,
22:15, 22:19
Country clubs, 7:1, 7:19, 7:40, 23:5
Credit union, 7:31, 7:32
Crop financing organizations, 7:31
Day care centers, 1:2, 2:25, 21:18
Declaratory judgment, 7:37, 7:38, 7:40, 16:27
Denial, 7:19, 7:33, 10:1, 12:6, 12:22, 14:3
Development corporations, 7:18
Disclosure, 7:39, 7:40, 9:29, 9:30, 12:12, 13:5,
16:27, 20:13, 25:12
Discrimination, 7:19, 8:5, 8:6, 10:18, 14:3, 14:38,
19:5, 19:6, 19:12, 23:5, 23:10, 23:15
Educational organizations, 7:30, 8:5 to 9:5
Exceptions, 7:14, 8:28, 9:29, 12:18, 12:22
Excess benefit transactions, 7:16, 9:2
Family foundations, 7:8, 24:2, 24:5, 24:10, 24:12
Feeder organizations, 7:40
Filing requirements, 7:27, 9:29, 16:26
Fraternal societies, 7:1, 7:20, 23:11, 23:15
Fraternalities, 7:19, 8:6, 23:1, 23:4 to 23:8, 23:10,
23:11, 23:15
Fund-raising activities, 7:13, 7:39, 21:18
Grant programs, 10:21
Grass roots lobbying, 8:8, 12:11, 12:18, 12:22
Group exemption letter, 7:4, 7:5, 7:40, 9:29
Health maintenance organizations, 8:5, 21:21
Horticultural organizations, 7:17, 26:2, 26:11
Hospitals, 1:2, 7:6, 7:11, 7:13, 7:30, 7:31, 7:39,
8:5, 9:29, 9:30, 11:12, 13:5, 21:2, 21:13,
21:14, 21:18, 21:21, 21:46
Income tax, 1:5, 2:4, 2:27, 4:21, 7:5, 7:9, 7:25,
7:27, 7:32, 7:39, 9:5, 11:1, 11:12, 12:5, 13:5,
16:1, 16:27, 20:3, 20:13, 20:19, 24:10, 24:12,
26:2, 26:5
Individual practice associations, 21:21
Labor organizations, 20:13, 20:19, 25:11, 25:12

EXEMPT STATUS—Cont'd

Lobbying activities, 7:5, 7:15, 7:18, 7:40, 8:8, 12:9, 12:11, 12:12
 Loss of, 4:16, 7:1, 7:33 to 7:35, 11:1, 12:1 to 12:4, 12:9, 12:12
 Museums, 8:6, 18:3
 Mutual irrigation, 7:22
 Necessity, 14:3
 Nonprofit organizations, 1:2, 1:5, 2:25, 2:27 to 2:29, 4:19, 4:21, 7:1, 7:3, 7:12, 7:14, 7:31, 7:33, 7:40, 11:1, 12:1 to 12:9, 12:11, 12:12, 12:17, 12:18, 12:20, 12:22, 14:6, 14:16, 14:38, 20:13, 20:19, 21:46, 23:1
 Obtaining, 1:5, 2:27, 2:28, 11:1, 11:12, 16:1, 23:11, 23:15
 Penalties, 2:29, 4:16, 7:1, 7:6, 7:31, 7:40, 14:16, 21:18, 21:46
 Penalty tax, 4:17, 4:21, 7:16, 7:40, 9:2, 10:43, 12:20
 Physician-hospital organizations, 21:21
 Political activities, 7:5, 7:18, 7:26, 7:40, 8:4, 12:9, 12:11, 12:12, 20:3, 20:19, 26:11
 Prevention of cruelty, 2:4, 7:5, 7:24, 23:15
 Private foundations, 1:5, 4:16, 4:17, 4:21, 7:1, 7:3 to 7:10, 7:13, 7:31, 7:40, 8:1, 8:8, 8:28, 10:1, 10:3, 10:16, 10:18, 10:21, 10:29 to 10:31, 10:43, 12:11, 12:20, 24:10
 Private operating foundations, 7:8, 10:1, 10:43
 Professional organizations, 26:2, 26:5, 26:11
 Prohibited transactions, 7:35
 Property taxes, 2:27, 21:46
 Public charities, 2:25, 4:16, 7:1, 7:3, 7:6 to 7:8, 7:16, 7:40, 8:1, 8:28, 9:2, 9:4, 9:5, 9:8, 9:27 to 9:30, 10:1, 10:31, 10:43, 24:2, 24:12
 Public policy limitation, 12:8
 Purposes, 1:2, 1:5, 2:2, 2:4, 2:24, 2:25, 2:29, 4:16, 4:17, 4:19, 4:21, 7:3 to 7:5, 7:9, 7:10, 7:14, 7:15, 7:18 to 7:26, 7:28, 7:29, 7:31 to 7:34, 7:38 to 7:40, 8:1, 8:2, 8:4, 8:5, 8:7, 8:8, 8:28, 9:4, 9:5, 10:1, 10:3, 10:16, 10:29, 10:31, 10:43, 11:1, 11:4, 11:12, 11:27, 12:1, 12:2, 12:4 to 12:7, 12:9, 12:11, 12:12, 12:17, 12:22, 13:5, 14:16, 16:1, 16:26, 19:6, 20:3, 20:13, 20:19, 21:46, 22:14, 23:1, 23:4 to 23:8, 23:11, 23:15, 24:2, 24:10, 24:12, 25:11, 26:11, 27:5, 27:7, 27:11
 Qualifying distributions, 10:3, 10:29, 10:43
 Religious organizations, 2:25, 9:4, 14:38, 16:1, 16:25 to 16:27, 16:30
 Reporting requirements, 4:17, 7:1, 7:6, 7:14, 7:40, 10:1, 16:1, 16:26, 19:31
 Retroactive recognition, 7:5
 Revocation, 7:33, 12:20, 16:27

EXEMPT STATUS—Cont'd

Schools, 2:25, 7:1, 7:5, 7:11, 7:13, 7:28, 7:29, 7:39, 7:40, 8:6, 9:5, 9:30, 11:1, 13:5, 19:5, 19:6, 19:12, 19:31, 19:32, 23:4, 23:11, 23:15
 Scientific, 2:4, 7:5, 7:20, 7:24, 8:1, 8:2, 8:7, 8:28, 11:4, 11:22, 12:11, 23:7, 23:15
 Service organizations, 7:3, 7:30, 11:12, 21:18
 Social clubs, 1:2, 7:1, 7:19, 7:40, 8:6, 11:27, 14:3, 14:38, 23:1, 23:4 to 23:8, 23:10, 23:11, 23:15
 Social welfare organizations, 7:1, 7:15, 7:40
 Sororities, 7:19, 8:6, 23:1, 23:4 to 23:8, 23:10, 23:11, 23:15
 Split-interest trusts, 1:5, 7:7, 7:10, 7:40, 10:30, 10:43
 Stock ownership, 7:25, 22:19
 Subsidiaries, 11:1
 Technical assistance, 12:18, 12:22
 Telephone companies, 7:22
 Title holding companies, 7:31
 Transactions with members, 7:25, 23:4, 23:15
 Tuition programs, 7:29
 Unemployment benefit trusts, 7:31
 Unrelated business taxable income, 7:1, 7:5, 7:34, 7:40, 8:7, 10:3, 10:43, 11:1, 11:4, 11:12, 11:21 to 11:23, 11:27, 16:27, 16:30, 18:3, 19:31, 19:32, 21:18, 23:4, 23:7, 23:11, 23:15
 Volunteer fire companies, 7:14, 7:15, 7:40

EXEMPTIONS

Income tax, 11:35
 Taxation, 11:35, 16:25, 21:20

EXPENSES

Accounting, 6:1, 6:4, 6:8, 6:10, 6:12, 7:29, 10:10, 22:15
 Actions, 1:61, 3:10, 4:13, 4:22, 8:3, 15:14, 21:39, 24:6
 Administration, 1:7, 1:8, 2:15, 2:25, 24:3, 24:11
 Agent, 1:7, 1:8, 2:12, 4:13, 8:3, 15:14, 22:4, 24:3, 24:6, 24:11
 Allocation, 7:25, 10:9, 11:9, 12:16, 17:2 to 17:4, 22:15
 Annuities, 7:29
 Assessments, 1:60, 2:12, 7:18, 7:22, 7:26, 7:31, 7:40, 17:2, 17:10, 20:9
 Capital gains, 7:22, 10:3, 10:23
 Charitable trusts, 4:22, 7:40, 10:3
 Compensation, 1:7, 1:8, 1:26, 1:54, 1:56, 1:60, 2:12, 2:15, 3:10, 4:22, 5:9, 7:13, 7:21, 7:31, 7:40, 8:3, 9:30, 10:7, 10:22, 12:16, 24:3, 24:6
 Contract, 1:60, 1:61, 2:12, 7:22, 17:2, 22:4, 24:3
 Debts, 4:22, 7:26, 15:14, 22:18
 Defense, 2:15, 4:13, 8:3, 24:6

INDEX

EXPENSES—Cont'd

Education, 6:1, 7:13, 7:21, 7:29, 8:8, 10:23, 12:19, 24:8
Enforcement, 1:61, 4:22
Estate tax, 13:12
Health Care, 2:25, 7:31
Income tax, 1:7, 4:13, 6:12, 7:25, 7:39, 8:3, 8:10, 10:22, 13:8, 13:12, 18:27, 24:3, 24:6, 24:8
Indemnity, 4:13
Instructions, 4:12
Insurance, 4:13, 5:9, 7:15, 7:18, 7:21, 7:22, 7:31, 7:39, 17:2 to 17:4, 23:4, 24:3
Lease, 2:12, 2:15, 4:22, 6:1, 7:31, 10:7, 11:33, 17:3, 17:4, 17:10, 24:3
Mortgage, 2:12, 2:15, 11:33, 17:2, 17:4
Operating costs, 10:24
Payment, 2:12, 2:15, 2:25, 4:13, 7:15, 7:18, 7:21, 7:23, 7:25, 7:26, 7:29, 7:31, 7:39, 8:10, 10:7, 10:10, 10:22, 11:33, 12:19, 13:8, 15:14, 22:18, 24:3, 24:6
Principal, 1:7, 1:8, 2:12, 6:4, 7:15, 7:18, 7:26, 8:3, 9:30, 10:23, 13:12, 20:15, 22:4, 22:15, 24:3, 24:6, 24:8, 24:11
Readjustment, 7:21
Recovery, 18:27, 21:39
Sale, 2:12, 6:1, 7:22, 7:23, 7:25, 7:26, 8:10, 10:3, 10:23, 11:3, 11:9, 11:30, 15:14, 20:9, 22:4, 22:15, 24:3
Stock, 1:26, 1:54, 2:15, 7:23, 7:25, 7:31, 8:10, 22:4, 22:15, 22:18, 24:3, 24:8
Tort, 17:2, 21:39
Trustees, 1:7, 1:8, 1:56, 4:22, 7:13, 8:3, 9:30, 13:12, 24:3

EXPERIENCE

Compensation, 12:3
Trustee, 4:8, 10:19

EXPERT

Witnesses, 21:28

EXPERT TESTIMONY

Purpose, 21:41

FAMILY FOUNDATIONS

Articles of incorporation, 24:5, 24:6, 24:9
Bylaws, 24:3, 24:5
Charitable contribution deduction, 24:1, 24:8, 24:10, 24:12
Charitable lead trusts, 24:10
Charitable remainder trusts, 24:10
Charitable trust, 1:3, 1:64, 24:1 to 24:4, 24:8, 24:11, 24:12
Community foundations, 24:11

FAMILY FOUNDATIONS—Cont'd

Declaration of trust, 24:2, 24:4, 24:9
Directors, 1:64, 24:2, 24:5, 24:6, 24:8, 24:9, 24:11, 24:12
Fund raising, 13:14, 24:11
Gifts, 1:64, 24:1, 24:10 to 24:12
Nature, 1:3, 1:64, 24:1, 24:11
Nonprofit corporation, 1:3, 1:64, 24:1 to 24:3, 24:5, 24:6, 24:8, 24:11, 24:12
Organization, 1:3, 1:64, 24:1 to 24:3, 24:5, 24:6, 24:8, 24:9, 24:11, 24:12
Private foundation, 1:3, 7:8, 24:1, 24:6 to 24:12
Private operating foundation, 7:8, 13:14, 24:1, 24:7, 24:8
Public charity, 1:3, 7:8, 13:14, 24:1, 24:8 to 24:12
Tax-exempt, 7:8, 24:2, 24:3, 24:5, 24:10, 24:12
Testamentary trust, 24:4, 24:12

FEDERAL COURTS

Jurisdiction, 4:15, 14:6, 16:6, 18:8

FEEDER ORGANIZATION

Income tax, 12:5

FEES

Costs, 1:35, 2:25, 7:18, 11:9, 18:22, 20:19, 21:21, 22:4, 23:7
Income tax, 4:13, 8:3, 10:22, 11:13, 11:31, 11:35, 20:5, 20:19, 24:6
Trustees, 8:3, 9:11

FIDUCIARIES

Conditions, 5:16
Contracts, 1:4, 5:16
Corporate directors, 1:4, 4:4, 5:16
Good faith, 5:2
Internal Revenue Service, 5:16
Joint tenants, 1:4
Loyalty, 4:4

FINANCIAL STATEMENTS

Trustees, 4:2, 6:2, 9:30

FINES

Income tax, 8:3, 24:6
Investments, 8:3, 24:6
Termination, 17:3, 17:4
Trustees, 8:3

FLORIDA

Accounting, 14:28
Statutes, 14:28, 18:11
Trust, 18:11

FORECLOSURE

Mortgage, 17:5
Principal, 11:24

FOREIGN CORPORATIONS

Conditions, 15:17

FOREIGN STATES

Jurisdiction, 18:8

FORMALITIES

Trusts, 13:11

FOUNDATIONS

Advantages, 8:27, 8:28, 13:14, 24:2, 24:5, 24:12
Deviation, 10:20
Exemption, 1:7, 4:20, 4:21, 7:3 to 7:5, 7:10, 7:31, 7:40, 10:16, 12:11, 24:2, 24:5
Features, 9:20
Gifts, 1:64, 7:40, 8:10, 8:13, 8:14, 8:25, 8:28, 9:20, 10:12, 10:23, 13:1, 18:19, 24:1, 24:10 to 24:12
Private, 1:3 to 1:5, 1:7, 2:23, 4:5, 4:9, 4:16 to 4:18, 4:20, 4:21, 6:1, 6:9, 6:12, 7:1, 7:3 to 7:10, 7:13, 7:31, 7:40, 8:1, 8:8, 8:10, 8:13 to 8:17, 8:20, 8:21, 8:25, 8:27, 8:28, 9:1, 9:20, 10:1 to 10:32, 10:34 to 10:43, 12:11, 12:20, 13:1, 13:11, 13:14, 18:1, 18:19, 24:1, 24:3, 24:6 to 24:12
Trusts, 1:3 to 1:5, 1:7, 1:64, 7:7, 7:9, 7:10, 7:31, 7:40, 8:1, 8:20, 8:21, 10:2, 10:3, 10:30 to 10:32, 10:34, 10:43, 13:11, 24:3, 24:4, 24:10 to 24:12

FRANCHISES

Income, 2:15, 22:19
Principal, 22:19

FRATERNITIES

Alcoholic beverages, 23:11, 23:12, 23:15
Annual dues, 7:19, 23:7
Charitable contributions, 23:14, 23:15
Charitable purposes, 11:29, 23:4, 23:7, 23:15
Educational purpose, 8:6
Hazing, 23:13, 23:15
Initiation fees, 7:19, 23:7
Liability, 23:12, 23:13, 23:15
Right of association, 19:18, 23:1, 23:2, 23:11, 23:15
Tax deduction, 23:14
Tax-exempt status, 7:19, 8:6, 23:1, 23:5 to 23:8, 23:10, 23:11, 23:15
Taxation, 23:4

FRAUD

Characterization, 22:7

FRAUD—Cont'd

Contracts, 13:9
Conveyance, 15:14
Creditors, 15:14
Delivery, 18:16
Gifts, 18:16
Indebtedness, 17:6, 22:7, 25:4
Interest, 16:4, 18:7, 22:7, 25:4
Investment, 18:6, 22:7
Presumption, 18:7
Remedies, 18:7
Rescission, 18:6
Statute of Limitations, 18:6, 18:7
Successors, 15:14
Support, 2:25, 18:6, 18:7, 18:16
Title, 1:41, 18:6, 18:7, 18:16
Trustee, 1:41
Waiver, 17:6
Wife, 18:6, 18:7

FUND RAISING

Charitable contribution deduction, 13:2 to 13:5, 13:10, 13:12
Charitable foundation, 13:13, 13:14
Charitable trust, 13:11 to 24:11
Deferred giving, 13:1, 13:3
Disclosure requirements, 13:5, 13:6
Family foundations, 13:14, 24:11
For-profit, 21:18
Membership dues, 7:26, 13:8, 20:5, 20:19
Permits, 13:2, 13:9, 13:12
Pooled income fund, 13:3, 13:10
Private operating foundation, 13:14
Procedures, 13:1, 13:11, 21:18
Professional solicitors, 2:26, 13:9
Public charity, 13:1, 13:2, 13:10, 13:12 to 13:14, 20:9, 20:19, 21:18, 24:11
Radio solicitation, 13:7
Solicitations, 2:26, 13:6, 13:7, 13:9
Tax-exempt status, 7:26, 13:5, 20:19, 21:18
Telephone solicitation, 13:7
Television solicitation, 13:7
Valuation, 13:4

GAS

Depletion, 8:19
Term, 8:19, 10:14

GENERAL POWERS

Trustees, 16:12, 16:20

GEORGIA

Statutes, 18:11

INDEX

GEORGIA—Cont'd

Trust, 18:11

GIFT TAX

Amount, 7:29, 8:24, 8:25, 18:19
Annual exclusion, 7:29
Annuities, 7:29
Annuity trusts, 8:24
Basis, 8:25, 18:19
Charitable contributions, 8:24, 8:25
Charitable deduction, 8:25, 18:19
Charitable remainder trusts, 8:24
Charitable trusts, 1:5, 10:31
Completed gifts, 7:29
Credits, 7:29
Deductions, 1:5
Estate tax, 8:25
Exclusion, 7:29
Income interests, 1:5
Income tax, 1:5, 8:24, 8:25, 18:19
Interest, 1:5, 7:29, 8:24, 8:25, 10:31, 18:19
Payment, 7:29, 8:24, 8:25
Real property, 18:19
Remainder, 8:24, 8:25, 18:19
Return, 10:31
Stock, 10:31
Trusts, 1:5, 8:24, 10:31
Tuition, 7:29
Valuation, 8:24, 8:25
Waiver, 7:29
Will, 1:5, 7:29, 8:24, 8:25, 10:31, 18:19

GIFTS

Acceptance, 9:13, 18:16
Appreciated stock, 8:10
Attorney, 2:12, 13:1
Burden of proof, 18:16
Capital gain property, 8:10, 8:13, 8:14, 8:28, 13:4
Charitable Contributions, 7:39, 7:40, 8:10, 8:13, 8:14, 8:18, 8:19, 8:25, 8:28, 13:2, 13:5, 13:6, 13:8
Charitable contribution deductions, 7:40, 8:10, 18:40, 24:1, 24:10
Charitable trusts, 1:64, 7:40
Consideration, 8:10, 8:19, 9:13, 18:16
Deductibility, 13:2
Defined, 1:64, 8:25, 8:28, 9:15, 9:20
Delivery, 18:16
Estate tax, 8:25, 13:12, 24:10, 24:12
Future interest, 8:18
Gift tax, 7:29, 8:25, 18:19

GIFTS—Cont'd

Income interest, 8:10, 8:18, 8:28, 18:19, 24:10 to 24:12
Intent, 7:40
Less than an entire interest, 8:18
Minors, 21:46
Parent, 21:46
Partial interest, 8:18, 8:19
Presumption, 20:5
Qualified appreciated stock, 8:10
Remainder interest, 8:10, 8:18, 8:19, 8:25, 8:28, 18:19, 24:10, 24:12
Requisites, 18:16
Services, 1:64, 2:12, 7:39, 8:10, 8:28, 9:14, 9:15, 9:33, 13:2, 13:5, 18:40, 21:46
Spouse, 21:41, 21:46
Tangible personal property, 8:10, 8:18, 8:28, 13:2
Trustees, 1:64, 9:20, 9:33, 13:12, 18:40
Unitrusts, 8:25
Valuation, 8:13, 8:25, 13:4

GOOD FAITH

Corporate officers, 4:11, 4:20, 5:2, 6:1
Immunity, 1:36, 1:54, 1:56, 4:14
Trustees, 1:43, 1:56, 4:2, 4:11, 8:3, 9:20, 18:7

GOVERNING LAW

Income, 8:25, 8:26
Power of appointment, 8:25
Principal, 8:25, 8:26
Tax, 8:25, 8:26

GOVERNMENT

Promotion, 8:5
Trustee, 1:7, 18:8

GRASS ROOTS LOBBYING

Allocation of expenditures, 12:16
Exceptions, 12:18, 12:22
Exempt status, 8:8, 12:11, 12:18, 12:22
Expenses, 8:8, 12:16
Members, 8:8, 12:13, 12:15, 12:16, 12:18, 12:22, 20:2
Political campaigns, 12:11

GROSS NEGLIGENCE

Trustee, 4:8, 4:22

GUARANTEED ANNUITY INTEREST

Gift tax, 18:19

GUARDIAN

Consent, 21:27, 21:29, 21:36, 21:46
Distinction, 21:46
Good faith, 1:52

GUARDIAN—Cont'd

Income, **21:46**
Parties, **21:46**
Third parties, **21:46**

HANDICAPPED PERSONS

Payment, **14:16**

HAWAII

Investment, **18:6**
Statutes, **18:6**

HEALTH

Charitable trusts, **1:5**
Expenses, **2:25, 6:1, 7:18, 7:21, 7:31, 7:39, 21:39**
Hospitals, **4:10, 6:1, 7:31, 7:39, 8:5, 9:6, 11:12, 21:2, 21:3, 21:5, 21:6, 21:8, 21:9, 21:11 to 21:15, 21:18, 21:19, 21:21, 21:22, 21:24, 21:25, 21:29, 21:30, 21:33 to 21:35, 21:39, 21:43, 21:45, 21:46**
Promotion, **1:5, 8:5**
Trustee, **1:5**

HEARINGS

Dismissal, **19:14**
Misconduct, **19:14**
Notice, **19:14**

HEIRS

Construction, **18:6**
Insurance, **18:7, 18:8, 18:21**
Probate, **18:7, 24:10**

HISTORY

Statute, **16:1, 18:1, 18:6 to 18:8, 18:21, 19:29**

HOMEOWNER ASSOCIATIONS

Condominium associations, **17:1 to 17:10**
Exempt function income, **17:8, 17:10**
Liabilities, **17:7, 17:8**
Members, **17:6 to 17:8, 17:10**
Planned unit developments, **17:1, 17:4, 17:5, 17:10**
Uniform Common Interest Ownership Act, **17:1, 17:5, 17:10**

HOSPITALS

Abandonment, **21:40, 21:46**
Abortions, **21:35, 21:46**
Abuse, **1:2, 4:10, 21:8, 21:10, 21:19, 21:42 to 21:44, 21:46**
Accreditation, **21:4, 21:5, 21:21, 21:31, 21:42, 21:46**
Acquired Immune Deficiency Syndrome, **21:26**
Admission, **21:9, 21:10, 21:23, 21:32, 21:42**
Alcohol and drug abuse treatment, **21:10**
Antitrust, **21:9, 21:12, 21:24, 21:46**

HOSPITALS—Cont'd

Artificial insemination, **21:38, 21:46**
Autopsies, **21:41**
Battery, **21:27**
Birth, **21:38, 21:39, 21:46**
Blood transfusions, **21:26, 21:34, 21:46**
Burn injuries, **21:43**
Business income, **11:12, 11:35**
Bylaws, **1:1, 4:10, 7:13, 21:5, 21:22, 21:23, 21:46**
Causes of action, **21:39, 21:46**
Certificate of need, **21:9**
Charitable immunity, **21:25**
Child abuse, **21:10, 21:43, 21:44, 21:46**
Childbirth, **21:35**
Children, **9:6, 21:6, 21:15, 21:38, 21:44**
Communicable diseases, **21:43, 21:45, 21:46**
Community Health Needs Assessments, **21:14**
Compulsory sterilization, **21:36**
Confidentiality, **21:11, 21:31**
Consent, **21:10, 21:22, 21:27 to 21:30, 21:34 to 21:38, 21:41, 21:42, 21:46**
Controlled Substances Act, **21:8, 21:46**
Controlled substances, **21:8, 21:46**
Conversion, **21:19**
Damages, **21:24, 21:25, 21:33, 21:36, 21:39, 21:41, 21:44, 21:46**
Dead bodies, **21:41**
Death, **7:31, 21:41, 21:46**
Developmentally Disabled Bill of Rights and Assistance Act, **21:11**
Diagnosis Related Group, **21:5, 21:46**
Discharge, **21:16, 21:40, 21:42**
Disclosure, **6:1, 7:39, 9:29, 9:30, 13:5, 21:10, 21:15, 21:28**
Diseases, **9:6, 11:12, 21:26, 21:42, 21:43, 21:45, 21:46**
Dividends, **7:31, 11:35, 21:18**
Doctors, **21:18, 21:20 to 21:23, 21:46**
Drug abusers, **21:10**
Drugs, **21:2, 21:8, 21:11, 21:21, 21:46**
Due process, **21:3, 21:23, 21:35, 21:36, 21:46**
Duty to treat, **21:40, 21:46**
Emergency medical conditions, **21:16**
Emergency treatment, **21:32, 21:42**
Establishment, **21:9**
Exempt status, **1:2, 7:6, 7:11, 7:13, 7:30, 7:31, 7:39, 8:5, 9:29, 9:30, 11:12, 13:5, 21:2, 21:13, 21:14, 21:18, 21:21, 21:46**
Exemption, **7:11, 7:31, 9:29, 21:14, 21:20, 21:21, 21:46**
Family planning, **21:37, 21:46**

INDEX

HOSPITALS—Cont'd

Financial Assistance Policy, 21:14 to 21:16
For-profit, 1:1, 1:2, 4:10, 6:1, 7:13, 11:12, 21:13, 21:18, 21:19
Fraud, 21:7
Governmental regulations, 21:8
Health Care Quality Improvement Act, 21:12
Health care provider systems, 21:21
Health maintenance organizations, 4:10, 8:5, 21:19, 21:21
Health Systems Agency, 21:9
Hill-Burton Act, 21:9
Hospital Survey and Construction Act, 21:9
Immunity, 21:24 to 21:26, 21:44, 21:46
In vitro fertilization, 21:38
Incompetents, 21:29
Individual practice associations, 21:21
Informed consent, 21:28, 21:36
Insurance programs, 21:9
Inurement, 21:46
Licensing, 21:3, 21:8
Licensure, 21:3, 21:23
Medicaid, 21:4, 21:6, 21:7, 21:9, 21:16, 21:18, 21:36, 21:46
Medical records, 21:42, 21:43, 21:46
Medical research, 7:6, 7:11, 9:3, 9:6, 9:33, 21:17
Medical staff, 11:12, 21:1, 21:5, 21:8, 21:21 to 21:25, 21:42, 21:46
Medicare, 21:2, 21:4, 21:5, 21:7 to 21:9, 21:16, 21:18, 21:42, 21:46
Mentally ill, 21:11, 21:34, 21:40, 21:43, 21:46
Minors, 21:25, 21:30, 21:35, 21:37, 21:44, 21:46
National Health Planning and Resources Development Act, 21:9
Negligence, 21:25, 21:26
Nonprofit hospitals, 1:1, 1:2, 4:10, 11:12, 21:1, 21:12, 21:13, 21:17 to 21:19, 21:25, 21:36, 21:46
Organizational structure, 7:11, 21:1
Patient records, 21:10
Patient/physician relationship, 21:32
Patients, 9:6, 11:12, 11:35, 21:2, 21:4, 21:5, 21:7, 21:8, 21:11, 21:12, 21:14 to 21:18, 21:21, 21:22, 21:25, 21:26, 21:31 to 21:34, 21:40, 21:42, 21:46
Peer Review Improvement Act, 21:5
Pharmaceutical services, 21:8
Physician recruitment, 21:46
Physician-hospital organizations, 21:21
Planning, 21:9, 21:37, 21:42, 21:46
Privacy, 21:25, 21:27, 21:29, 21:31, 21:34, 21:36 to 21:38, 21:44 to 21:46

HOSPITALS—Cont'd

Procreation, 21:36, 21:37
Professional review committees, 21:24
Property tax exemption, 21:20
Public charities, 4:10, 7:6, 9:3, 9:6, 9:17, 9:29, 9:30, 9:33, 21:1
Records, 6:1, 9:30, 21:4, 21:8, 21:10, 21:11, 21:22, 21:23, 21:31, 21:42, 21:43, 21:46
Regulation, 1:2, 21:2, 21:3, 21:46
Religion, 8:5, 21:34
Reorganizations, 21:18, 21:46
Reporting requirements, 7:6, 21:43
Right of privacy, 21:27, 21:29, 21:34, 21:46
Right to die, 21:34
Right to refuse, 21:11, 21:31, 21:34, 21:46
Staff privileges, 21:22 to 21:24, 21:46
State Health Planning and Development Agency, 21:9
Statute of limitations, 21:25, 21:46
Sterilization, 21:36, 21:39, 21:46
Strict liability, 21:26
Surrogate parenting, 21:38, 21:46
Terminally ill, 21:34
Tort liability, 21:25
Treatment, 7:6, 9:6, 11:12, 21:5, 21:6, 21:8, 21:10, 21:11, 21:16, 21:21, 21:25, 21:27 to 21:34, 21:39, 21:40, 21:42, 21:43, 21:46
Tumors, 21:43
Uniform Anatomical Gift Act, 21:41, 21:46
Uniform Brain Death Act, 21:41
Uniform Determination of Death Act, 21:41, 21:46
Unrelated business income, 11:12, 11:35
Utilization and Quality Control Peer Review Organizations, 21:5
Vicarious liability, 21:25, 21:46
Wounds, 21:43
Wrongful birth, 21:39, 21:46
Wrongful life, 21:39, 21:46
Wrongful pregnancy, 21:39, 21:46

HUMANITARIAN

Charitable, 13:12, 24:1, 24:7, 24:12

HUSBAND

Charitable contributions, 7:40
Deficiencies, 7:40
Gifts, 7:40, 21:46
Penalties, 7:40, 21:46
Presumption, 21:38
Release, 21:46
Remedies, 7:38, 7:40
Sales, 7:40, 21:46

HUSBAND—Cont'd

Third party, 21:38
Trusts, 7:40

IDENTIFICATION

Fund, 8:10, 9:30, 13:4, 20:2
Income tax, 8:10
Trustee, 7:11

ILLINOIS

Accounting, 14:28
Statutes, 14:28, 16:18

IMMUNITY

Contracts, 14:38, 19:32, 21:46
Investments, 4:22
Tort, 14:7 to 19:8, 19:28, 21:25, 21:26, 21:46
Trustees, 1:47, 1:56, 4:22

INCOME

Accounting, 6:3, 6:4, 6:8 to 6:12, 7:29, 8:22, 9:23, 9:29, 10:10, 10:32, 22:15
Animals, 2:4, 7:5, 7:24, 8:10, 8:28, 10:22, 11:10, 11:29, 23:15
Annuities, 7:29, 11:18, 11:22
Attorneys, 4:13, 8:3, 24:3, 24:6
Bonds, 1:45, 2:15, 7:21, 11:12, 12:21, 12:22, 14:25, 22:14, 24:3
Capital gains, 7:19, 7:22, 10:3, 10:23, 23:7
Charitable remainder trusts, 8:24, 10:32, 24:10
Charitable trust, 1:4, 1:5, 1:7, 1:8, 1:64, 7:9 to 9:11, 9:23, 10:3, 10:30 to 10:32, 13:11, 13:12, 24:3, 24:8, 24:11, 24:12
Compensation, 1:7, 1:8, 1:11, 1:13, 1:14, 1:21, 1:22, 1:30, 1:32, 1:35, 1:43, 1:44, 1:54, 1:59, 2:15, 4:18, 4:19, 4:21, 7:13, 7:21, 7:31, 7:35, 7:40, 8:3, 9:20, 10:6, 10:7, 10:22, 11:5, 12:3, 16:30, 21:18, 24:3, 24:6, 24:9
Compromise, 24:3
Deferred compensation, 4:18
Definition, 7:24, 9:5, 9:14, 10:3, 11:5, 11:10, 11:13, 11:18, 11:32, 11:35, 16:28, 21:15, 21:17, 22:14, 23:5
Depreciation, 6:9, 8:21, 10:3, 10:23, 10:25, 11:9, 11:12, 11:22, 11:26, 11:33, 11:35, 13:2, 18:27, 20:9, 24:3
Discretion, 1:7, 1:8, 1:54, 8:3, 8:22, 8:23, 8:25, 8:26, 10:43, 22:5, 22:19, 24:3, 24:6
Dividends, 1:11, 1:13, 1:14, 1:21, 1:22, 1:35, 1:43, 1:45, 1:54, 1:64, 7:18, 7:23, 7:25, 7:31, 7:32, 9:16, 10:3, 10:12, 10:14, 11:18, 11:21, 11:22, 11:35, 12:2, 12:22, 20:5, 21:18, 22:5, 22:12, 22:14 to 22:16, 22:19, 23:5, 23:8, 23:15

INCOME—Cont'd

Expenses, 1:7, 1:8, 1:54, 2:15, 4:13, 6:4, 6:8, 6:10, 6:12, 7:13, 7:15, 7:18, 7:21 to 7:23, 7:25, 7:26, 7:29, 7:31, 7:39, 7:40, 8:3, 8:10, 10:3, 10:7 to 10:10, 10:22 to 10:24, 10:29, 11:3, 11:9, 11:28, 11:30, 11:33, 13:8, 13:12, 14:31, 17:10, 18:27, 20:9, 22:15, 23:4, 24:3, 24:6, 24:8, 24:11
Farming, 7:25
Gas, 10:14
Invasion, 21:46
Leases, 10:6, 11:13, 11:19, 11:23
Oil, 10:14
Payments, 1:7, 4:18, 4:19, 4:21, 7:5, 7:18, 7:21, 7:25, 7:26, 7:28, 7:31, 7:39, 7:40, 8:3, 8:10, 8:21, 8:22, 9:19, 9:20, 9:22, 9:23, 10:3, 10:7, 10:14, 10:17, 10:19, 10:24, 11:1, 11:4, 11:14, 11:19 to 11:21, 11:24, 11:25, 12:3, 16:29, 21:46, 22:5, 22:14, 22:15, 23:5, 24:6, 24:8, 24:11, 27:5
Profits, 1:1, 1:2, 1:4, 1:11, 1:43, 1:45, 7:15, 7:23, 7:25, 7:31, 7:34, 7:40, 8:4, 10:12, 11:1, 11:2, 11:18, 11:19, 11:24, 11:31, 11:32, 11:35, 12:4, 12:5, 14:25, 21:18, 22:14, 22:19, 23:7, 23:8
Receipts, 6:10, 7:1, 7:3, 7:5, 7:13, 7:19, 7:23, 7:26, 7:27, 7:31, 7:39, 7:40, 9:14 to 9:16, 9:29, 10:10, 11:9, 11:19, 11:22, 13:5, 16:29, 20:1, 20:3, 20:13, 20:17, 20:19, 21:18, 22:15, 23:4, 23:5, 23:7, 23:9, 23:15, 24:3, 27:8
Settlement, 8:3, 10:31, 10:32, 24:6
Statutes, 1:1, 1:33, 1:35, 1:43, 1:45, 1:64, 2:4, 2:27, 4:13, 4:21, 21:46, 22:19
Trusts, 1:4, 1:5, 1:7, 1:8, 1:64, 2:15, 7:7, 7:9, 7:10, 7:31, 7:35, 7:40, 8:20, 8:21, 8:24, 10:2, 10:3, 10:30 to 10:32, 10:34, 10:43, 11:5, 11:24, 11:32, 13:11, 24:3, 24:10 to 24:12
Valuation, 8:13, 8:22, 8:24 to 8:26, 10:25

INCOME TAX

Accumulation, 12:5
Adjusted Gross Income, 8:10, 24:8
Adjustments, 8:10
Advantages, 24:12
Allocation, 7:25
Annual returns, 6:9, 7:27
Annuity, 8:10, 8:24 to 8:26, 18:19, 24:10, 24:12
Appraisal, 8:10
Appreciation, 8:26
Assessment, 13:8, 16:27
Associations, 7:5, 7:25, 11:12, 11:31, 11:35, 13:8, 20:13, 20:19, 26:2
Basis, 4:18, 6:12, 7:25, 8:25, 8:26, 9:5, 11:12, 11:13, 11:31, 11:35, 13:12, 16:1, 18:19, 18:27, 24:8, 26:5

INDEX

INCOME TAX—Cont'd

Charitable contribution deductions, 1:5, 7:5, 8:10, 24:10
Charitable contributions, 2:4, 7:5, 7:39, 8:10, 8:24 to 8:26, 11:1, 13:5, 13:6, 13:8
Charitable lead trusts, 24:10
Charitable remainder trusts, 8:24, 24:10
Charitable remainder unitrusts, 8:25
Charitable trusts, 1:5, 13:11
Children, 2:4, 7:5, 8:10, 10:22, 24:8
Computation, 8:26, 10:22
Cooperatives, 7:25
Corporation, 1:5, 1:7, 2:4, 2:23, 2:27, 4:13, 4:21, 5:4, 6:12, 7:5, 8:3, 11:1, 11:12, 11:32, 13:11, 13:12, 20:1, 20:13, 24:3, 24:6, 24:8, 24:12
Costs, 18:27, 20:19, 24:10
Credits, 8:10
Current income, 24:12
Deductions, 1:5, 7:5, 7:25, 8:10, 11:32, 13:8, 24:10, 24:12
Deferred compensation, 4:18
Definitions, 16:1
Depletion, 24:3
Depreciation, 6:9, 11:12, 11:35, 18:27, 24:3
Distributions, 1:7, 7:25, 8:3, 8:26, 24:6, 24:8
Dividends, 7:25, 7:32, 11:35, 20:5
Election, 7:5, 7:27, 20:1, 20:13, 20:19
Estate tax, 7:9, 8:25, 13:12, 24:10, 24:12
Estimated tax, 11:1
Excess business holdings, 8:3, 8:25, 8:26, 24:3, 24:6
Exempt status, 1:5, 2:4, 2:27, 4:21, 7:5, 7:9, 7:25, 7:27, 7:32, 7:39, 9:5, 11:1, 11:12, 12:5, 13:5, 16:1, 16:27, 20:3, 20:13, 20:19, 24:10, 24:12, 26:2, 26:5
Exemptions, 11:35
Exercise, 4:18, 5:4, 8:25, 9:20, 11:35, 24:3
Expenses, 1:7, 4:13, 6:12, 7:25, 7:39, 8:3, 8:10, 10:22, 13:8, 13:12, 18:27, 24:3, 24:6, 24:8
Family foundations, 24:3, 24:6, 24:8, 24:10, 24:12
Fiduciary, 1:7, 4:18, 4:21, 5:4, 20:5, 24:3
Filing, 7:25, 7:27, 7:32, 9:5, 16:27, 20:5, 24:8
Fines, 8:3, 24:6
Foundations, 1:5, 1:7, 2:23, 4:18, 4:21, 6:9, 6:12, 7:5, 7:9, 8:10, 8:25, 9:20, 10:22, 13:11, 18:19, 24:3, 24:6, 24:8, 24:10, 24:12
Gifts, 7:39, 8:10, 8:25, 9:20, 13:5, 13:6, 13:8, 13:12, 18:19, 20:5, 24:10, 24:12
Gross income, 7:25, 8:10, 11:35, 20:19, 24:8
Historic preservation, 18:27
Income interests, 1:5, 13:11
Information returns, 7:27, 16:27

INCOME TAX—Cont'd

Interest, 1:5, 4:13, 4:18, 4:21, 7:5, 7:25, 7:32, 8:10, 8:24 to 8:26, 11:12, 11:32, 11:35, 13:11, 18:19, 20:5, 24:3, 24:8, 24:10, 24:12, 26:2
Internal Revenue Code, 1:5, 1:7, 2:4, 2:23, 2:27, 4:18, 4:21, 8:3, 8:25, 11:32, 13:8, 16:1, 16:27, 20:1, 24:10, 24:12, 26:2
Internal Revenue Service, 2:27, 6:9, 8:10, 8:25, 11:1, 16:27, 20:1, 24:8
Jurisdiction, 8:3, 11:35
Liability, 4:13, 4:18, 4:21, 6:9, 7:5, 8:3, 11:1, 11:32, 11:35, 12:5, 13:12, 16:27, 18:27, 24:3, 24:6, 24:12
Local law, 11:35
Losses, 11:31, 11:35
Minimum investment return, 24:8
Museums, 18:19, 18:27, 24:8
Mutual fund, 24:10
Net investment income, 11:1, 11:35, 20:3, 20:13, 20:19, 24:8
Ordinary income, 8:10
Partnership, 11:12, 11:32
Patronage dividends, 7:25
Payment, 4:13, 4:18, 4:21, 7:25, 7:39, 8:10, 8:24 to 8:26, 9:20, 10:22, 13:6, 13:8, 16:1, 20:19, 24:3, 24:6, 24:12
Penalty, 4:18, 4:21, 7:27, 7:39, 8:10, 13:5, 24:8
Penalty tax, 4:18, 4:21, 24:8
Principal, 1:7, 2:23, 7:27, 8:3, 8:25, 8:26, 13:12, 20:5, 20:13, 20:19, 24:3, 24:6, 24:8, 24:12
Private foundations, 1:5, 2:23, 4:18, 4:21, 6:9, 6:12, 7:5, 7:9, 8:10, 8:25, 9:20, 10:22, 13:11, 24:10
Qualifying distributions, 24:8
Rates, 11:1, 11:32, 18:27, 20:5, 24:10
Regulations, 4:18, 8:10, 8:25, 8:26, 9:20, 11:13, 16:1, 20:1, 20:3, 20:13, 24:3, 24:8
Remainders, 13:11
Reserve, 7:25
Return, 6:9, 7:5, 7:25, 7:27, 11:12, 11:32, 11:35, 13:8, 16:27, 20:1, 20:5, 20:13, 24:3, 24:8
Sale, 4:18, 7:25, 8:10, 8:25, 8:26, 11:12, 11:13, 11:31, 11:35, 20:5, 20:19, 24:3
Shareholders, 7:25
Social clubs, 11:31, 11:35
Stock, 7:25, 8:10, 11:12, 24:3, 24:8
Tables, 8:24, 24:10
Tax Years, 8:10, 24:8
Taxable Income, 6:9, 7:5, 7:25, 7:27, 8:10, 8:24, 11:1, 11:12, 11:13, 11:31, 11:32, 11:35, 16:27, 18:27, 20:3, 20:19, 24:3, 24:10

INCOME TAX—Cont'd

Taxable year, 7:5, 7:25, 7:27, 8:10, 8:24 to 8:26, 11:1, 11:32, 11:35, 20:3, 24:3, 24:8
 Tests, 11:12, 24:8
 Treasury regulations, 9:20, 16:1, 24:8
 Trust, 1:5, 1:7, 7:9, 7:39, 8:10, 8:24 to 8:26, 11:1, 11:32, 13:11, 13:12, 18:19, 24:3, 24:8, 24:10, 24:12
 Trustees, 1:5, 1:7, 4:18, 8:3, 8:26, 9:20, 13:11, 13:12, 24:3
 Undistributed income, 8:3, 24:3, 24:6
 Unrelated business taxable income, 6:9, 7:5, 8:24, 11:1, 11:12, 11:13, 11:31, 11:32, 11:35, 16:27
 Withholding, 5:4

INDEBTEDNESS

Default, 2:12, 11:24
 Payment, 2:12, 7:25, 11:24, 11:25, 11:33, 22:7, 22:14

INDEMNITY

Agent, 4:13
 Contract, 21:21
 Expenses, 4:13
 Liability, 4:13
 Ownership, 18:23

INDENTURE

Trust, 1:64, 8:2, 8:28

INDIANA

Gift, 18:7
 Statutes, 18:7

INSURANCE

Administration, 18:8, 21:9, 24:3
 Agent, 4:13, 18:7, 18:8, 21:25, 24:3
 Allocation, 17:2 to 17:4
 Assignment, 18:7
 Charitable trust, 24:3
 Claims, 7:31, 18:7, 18:8, 18:21, 21:5, 21:18, 21:25, 21:41, 24:3
 Class, 7:18, 7:31, 11:4
 Collections, 18:7, 18:8
 Contracts, 7:15, 8:4, 11:4
 Creditors, 18:8
 Exception, 7:1, 18:7, 18:8
 Goods, 7:39, 10:6, 11:4, 16:29, 18:7, 18:21, 23:4, 23:15
 Homicide, 21:41
 Income, 1:21, 2:4, 4:13, 7:1, 7:15, 7:18, 7:21, 7:22, 7:24, 7:31, 7:39, 8:4, 10:6, 10:14, 11:4, 16:29, 16:30, 21:15, 21:18, 23:4, 23:15, 24:3
 Investments, 7:22, 7:31, 10:14, 23:4, 23:15, 24:3

INSURANCE—Cont'd

Liability insurance, 10:6, 17:3, 17:4, 21:25
 Life Insurance, 7:22, 10:14, 24:3
 Life insurance, 7:22, 10:14, 24:3
 Premiums, 7:22, 7:31, 7:39, 10:6, 21:21
 Principal, 7:15, 7:18, 21:15, 24:3, 25:2
 Receipts, 7:1, 7:31, 7:39, 16:29, 21:18, 23:4, 23:15, 24:3, 25:2
 Restrictions, 17:2 to 17:4, 18:7, 25:2
 Statutes, 2:4, 4:13, 4:14, 5:9, 17:2 to 17:4, 18:7, 21:25, 21:41
 Stock, 1:21, 7:31, 10:6, 10:14, 21:18, 24:3
 Support, 16:29, 18:7, 18:8, 21:18, 21:23, 21:41
 Tort liability, 14:8, 19:8, 21:25

INTENT

Charitable trusts, 7:40
 Cy pres, 15:11, 18:18
 Investments, 4:12
 Trust, 1:2, 1:6, 1:60, 16:22, 16:26, 18:18

INTEREST

Advances, 1:43, 19:32, 21:38
 Bonds, 1:45, 2:15, 11:12, 12:21, 12:22, 14:25, 21:44, 22:14, 24:3
 Breach of trust, 5:5
 Consent, 2:1, 4:3, 7:25, 10:39, 17:2, 18:10, 18:35, 21:10, 21:29, 21:34, 21:35, 21:38, 21:41, 21:46, 27:11
 Damages, 1:17, 1:59, 3:10, 4:13, 4:22, 5:5, 14:38, 17:7, 18:35, 21:41, 21:44, 21:46, 22:4
 Estate tax, 7:10, 8:25, 24:10, 24:12
 Federal tax, 1:8, 7:5, 7:7, 7:10, 7:15, 7:18, 7:25, 7:28, 7:29, 7:31, 7:32, 7:35, 7:40, 8:22, 8:25, 8:26, 10:2, 10:3, 10:14, 14:6, 16:30, 19:12, 19:32, 22:14, 24:3
 Gift tax, 1:5, 7:29, 8:24, 8:25, 10:31, 18:19
 Income, 1:1, 1:4, 1:5, 1:8, 1:11, 1:35, 1:43, 1:45, 1:59, 2:15, 4:13, 4:18, 4:21, 7:5, 7:7, 7:10, 7:15, 7:18, 7:25, 7:28, 7:29, 7:31, 7:32, 7:35, 7:40, 8:7, 8:10, 8:18, 8:20 to 8:26, 8:28, 9:11, 9:15, 9:16, 9:24, 10:2, 10:3, 10:6, 10:7, 10:9, 10:12, 10:14, 10:23, 10:24, 10:30 to 10:32, 10:34, 10:36, 10:43, 11:6, 11:9, 11:10, 11:12, 11:15, 11:18, 11:20 to 11:22, 11:25, 11:32, 11:33, 11:35, 12:2, 12:12, 12:21, 12:22, 13:3, 13:11, 14:25, 16:25, 16:30, 17:10, 18:19, 19:32, 20:5, 21:15, 21:18, 21:46, 22:5, 22:14, 22:15, 22:19, 23:4, 24:3, 24:8, 24:10 to 24:12, 26:2, 27:10
 Income tax, 1:5, 4:13, 4:18, 4:21, 7:5, 7:25, 7:32, 8:10, 8:24 to 8:26, 11:12, 11:32, 11:35, 13:11, 18:19, 20:5, 24:3, 24:8, 24:10, 24:12, 26:2

INDEX

INTEREST—Cont'd

Liability for, 1:43, 1:50, 1:61, 1:62, 4:13, 4:15, 4:21, 4:22, 7:5, 7:31, 21:23, 21:41, 21:44, 21:46, 24:12, 25:4
Mortgages, 11:25, 24:3
Principal, 1:8, 1:45, 6:2, 7:15, 7:18, 8:22, 8:25, 8:26, 10:23, 11:25, 12:7, 12:9, 18:15, 19:32, 20:5, 21:15, 22:4, 22:10, 22:15, 22:19, 24:3, 24:8, 24:11, 24:12, 26:3
Rates, 2:15, 9:11, 11:32, 20:5, 24:10
Recovery, 18:7, 18:11, 18:28
Reduction, 7:25, 11:9, 21:9

INTERNAL REVENUE SERVICE

Appeal, 7:36
Definition, 6:1, 9:4
Origin, 5:16, 19:6
Principles, 6:1, 6:10, 8:10
Taxpayer, 6:9 to 6:11, 8:27, 8:28

INVESTMENT TRUSTS

Real estate, 1:56

INVESTMENTS

Accounting, 6:3, 8:22, 10:10
Administrators, 24:8
Advice, 4:22, 8:27, 10:14
Advisors, 8:27
Agents, 24:3
Approval, 10:10, 10:17, 24:8
Bonds, 9:30, 24:3
Breach of duty, 4:2
Characterization, 22:7
Charitable trusts, 4:22, 10:2, 10:43
Commingle, 7:19, 23:15
Consent, 4:3
Contract, 7:22, 22:10, 24:3
Court, 4:2 to 8:3, 22:10, 23:4, 24:6, 24:8
Credits, 22:7, 22:10, 22:19
Damages, 4:22
Discretion, 1:8, 8:3, 8:22, 8:25, 8:26, 10:43, 22:7, 22:19, 24:3, 24:6
Election, 8:28
Enforcement, 4:22
Examination, 11:35
Expenses, 1:8, 4:12, 4:22, 7:22, 7:31, 8:3, 9:30, 10:9, 10:10, 10:22, 23:4, 24:3, 24:6, 24:8
Fiduciary, 1:8, 4:3, 24:3
Immunity, 4:22
Income, 1:8, 6:3, 7:19, 7:22, 7:31, 7:32, 8:3, 8:22, 8:25, 8:26, 8:28, 10:1, 10:2, 10:9, 10:10, 10:14, 10:17, 10:22, 10:43, 11:18, 11:27,

INVESTMENTS—Cont'd

11:35, 22:19, 23:4, 23:7, 23:15, 24:3, 24:6, 24:8, 24:10
Inspection, 4:22, 9:30
Insurance, 7:22, 7:31, 10:14, 23:4, 23:15, 24:3
Interest, 1:8, 4:3, 4:22, 7:31, 7:32, 8:22, 8:25, 8:26, 8:28, 10:2, 10:9, 10:14, 10:43, 11:18, 11:35, 22:7, 22:10, 22:19, 23:4, 24:3, 24:8, 24:10
Liability, 1:8, 4:2, 4:3, 4:12, 4:22, 7:31, 8:3, 8:22, 10:43, 11:35, 23:15, 24:3, 24:6
Life insurance, 7:22, 10:14, 24:3
Limited partnership, 11:18
Lists, 9:30, 11:18
Loans, 7:31, 7:32, 10:14, 10:17, 23:4, 23:15
Loyalty, 4:2, 4:3, 4:22
Mortgages, 24:3
Negligence, 4:2, 4:3, 4:22
Partnerships, 9:30
Personal property, 8:28, 11:27, 11:35
Powers, 1:8, 4:2, 4:22, 7:31, 22:19, 24:3
Principal, 1:8, 6:3, 8:3, 8:22, 8:25, 8:26, 9:30, 12:14, 22:1, 22:10, 22:19, 24:3, 24:6, 24:8
Purchase, 4:3, 4:22, 10:14, 22:10, 22:19
Real estate, 10:9
Reasonable care, 1:8, 24:3
Regulations, 1:8, 8:22, 8:25, 8:26, 9:30, 10:14, 24:3, 24:8
Release, 24:3
Retention, 8:25
Review, 10:17, 22:7
Sales, 7:19, 11:35
Securities, 7:32, 8:22, 8:28, 9:30, 10:14, 22:10, 22:19
Skill, 4:3
Standard of care, 4:2, 4:12, 4:22
Statutes, 4:2, 4:22, 22:1, 22:10, 22:19
Subsidiary, 24:8
Supervision, 10:17
Tax consequences, 23:4
Trust, 1:8, 4:2, 4:3, 4:22, 7:31, 8:22, 8:25, 8:26, 8:28, 9:30, 10:43, 24:3, 24:8, 24:10
Trust instrument, 4:3, 7:31, 8:25, 8:26, 24:10
Trustees, 1:8, 4:2, 4:3, 4:22, 8:3, 8:22, 8:26, 9:30, 24:3
Uniform Prudent Investor Act, 4:12, 4:22

ISRAEL

Trustee, 18:8

JOINT VENTURE

Creation, 21:21
Definition, 22:10

JOINT VENTURE—Cont'd

Trustees, 18:7

JUDGMENT CREDITORS

Remedies, 18:8

JUDGMENTS

Agent, 4:13, 8:3, 18:8, 24:6

Collection, 18:8

Creditors, 18:8

Evidence, 18:8

Interest, 4:13

Purposes, 4:13, 7:38, 8:3, 24:6

Title, 18:8

Trustees, 8:3

JURISDICTION

Charitable trusts, 4:15, 14:6

Conversion, 18:7, 18:8

Court, 4:2, 4:15, 8:3, 14:2, 14:4, 14:6, 14:31,
14:38, 16:5 to 18:8, 18:23, 19:16, 20:2,
21:10, 21:42

Enforcement, 4:15, 14:6, 14:38, 20:2, 21:8, 21:10

Equity, 18:7

Income tax, 8:3, 11:35

Judicial, 14:31, 16:5 to 18:8, 19:16, 20:2

Land, 18:8

Personal property, 11:35, 18:7, 18:8

Release, 21:42

Statutes, 4:2, 14:28, 18:7

Subject matter, 18:8

Trustees, 4:2, 4:15, 8:3, 14:6, 18:7

Trusts, 4:2, 4:15, 14:6, 14:38

Types, 14:2, 14:32, 14:38, 16:6, 18:7, 20:2

KANSAS

Statutes, 1:29

Trust, 16:19

KNOWLEDGE

Laches, 18:7

Third parties, 23:12

LABOR

Charitable trusts, 7:40

Compensation, 7:21, 7:40, 18:11, 18:21

Officers, 5:8, 5:14, 5:15, 7:21, 9:33, 14:31, 18:11,
25:2 to 25:4, 25:6, 25:8, 25:9, 25:12

Ratification, 25:2, 25:8, 25:12

Trustees, 9:33

LABOR ORGANIZATIONS

Exempt status, 20:13, 20:19, 25:11, 25:12

Liability, 25:4, 25:8

Membership, 20:19, 25:2, 25:7

LABOR ORGANIZATIONS—Cont'd

Officers, 25:2 to 25:4, 25:6, 25:8, 25:9, 25:12

Political activity, 20:13

Reporting requirements, 20:15, 25:2

Tax-exempt status, 20:13, 20:19, 25:11, 25:12

Tort liability, 25:8

Trusteeships, 25:9, 25:12

LACHES

Application, 18:7

Notice, 18:7

Prejudice, 18:7

Statute of Limitations, 18:7

Trustees, 18:7

LAND

Jurisdiction, 18:8

LANGUAGE

Appeal, 18:28

Charitable trusts, 10:2

Technical, 14:18

LEAD TRUSTS

Charitable Trusts, 7:10

LEASES

Court, 11:13

Expenses, 6:1

Insurance, 10:6

Rent, 11:13, 11:19, 11:23

Tax, 4:17, 6:1, 10:4, 10:6, 11:13, 11:23

Term, 10:4

LEGISLATURE

Trustees, 18:7

LIABILITIES OF TRUSTEES

Agents, 1:4

Beneficiaries, 1:4

Charitable trusts, 1:4

Contracts, 1:4

Interest, 1:4

Torts, 1:4

LIABILITY INSURANCE

Premiums, 10:6

LIENS

Mortgages, 2:20, 11:25

Payment, 11:25

Pledges, 11:25

Title, 11:25

LIFE INSURANCE

Amount, 7:22, 10:14

INDEX

LIFE INSURANCE—Cont'd

- Assignments, 24:3
- Income tax, 24:3
- Investment, 10:14, 24:3
- Investments, 7:22, 10:14, 24:3
- Knowledge, 10:14
- Loan, 10:14
- Purchase, 10:14
- Trustees, 24:3

LIMITED PARTNERSHIP

- Investment, 11:18
- Limited partners, 12:6

LITERATURE

- Charitable trusts, 1:4

LOANS

- Advancement, 8:5, 23:15
- Income tax, 4:21, 7:5, 7:32
- Interest, 1:43, 1:62, 4:17, 4:21, 7:5, 7:31, 7:32, 8:5, 10:6, 10:14, 11:21, 18:23, 21:18, 22:14, 23:4, 25:4
- Investments, 7:31, 7:32, 10:14, 10:17, 23:4, 23:15
- Life insurance, 10:14
- Loyalty, 18:40
- Nonprofit corporations, 1:21, 1:43, 2:24, 4:17, 4:21, 20:15, 21:18
- Relatives, 10:17
- Student Loans, 9:7, 10:25, 11:29, 23:4, 23:15
- Trustees, 1:43, 7:13, 18:40, 21:18

LOBBYING

- Charitable contributions, 7:5, 7:15, 7:18, 7:31, 7:40, 8:28, 13:8
- Exceptions, 8:28, 9:29, 12:18, 12:22
- Exempt status, 7:5, 7:15, 7:18, 7:31, 7:40, 8:8, 8:9, 8:28, 9:29, 9:30, 10:43, 12:9, 12:11, 12:12, 12:17, 12:18, 12:20, 12:22, 21:21
- Grass roots lobbying, 8:8, 12:11, 12:13 to 12:16, 12:18, 12:22, 20:2
- Penalties, 7:31, 7:40
- Reporting requirements, 7:40, 10:19, 20:15
- Restrictions, 12:12, 12:22, 20:2
- Social welfare organizations, 7:15, 7:40
- Substantial part test, 12:17
- Technical assistance, 12:18, 12:22
- Trade associations, 12:12, 13:8, 26:7
- Voter education, 8:8, 10:19, 12:19

LOSSES

- Damages, 3:10, 14:8, 25:8
- Income, 7:22, 11:18, 11:31, 11:35, 22:15, 23:4, 23:15

LOSSES—Cont'd

- Income tax, 11:31, 11:35
- Possession, 18:7
- Principal, 22:15
- Property, 3:10, 3:18, 4:2, 7:22, 11:18, 11:31, 11:35, 18:7
- Recovery, 18:7, 25:8
- Sale, 7:22, 11:18, 11:31, 11:35, 18:7, 22:15
- Trustees, 4:2, 18:7

LOTS

- Sales, 7:23, 7:40, 11:19

LOUISIANA

- Gift, 18:7
- Statutes, 18:5, 18:7
- Trust, 1:31

LOYALTY

- Charitable trust, 18:39
- Claims, 18:6
- Conflict of interest, 4:5, 18:39
- Consent, 4:3
- Corporations, 1:11, 1:42, 4:2, 4:4, 4:5, 4:22, 18:39
- Courts, 4:3, 4:5, 4:22, 18:6
- Fiduciary duty, 1:42, 18:6
- Investments, 4:2, 4:3, 4:22
- Loans, 18:40
- Relief, 18:6
- Self-dealing, 4:5, 4:22
- Statutes, 4:2, 4:22, 18:6, 18:40
- Stock, 1:11, 1:42
- Trustees, 4:2 to 4:4, 4:22, 18:39, 18:40

MAIL

- Death, 2:12, 24:3

MAINTENANCE

- Income, 1:35, 7:21, 7:28, 9:11, 10:3, 10:7, 10:23, 10:25, 10:38, 11:4, 11:22, 21:15, 21:18, 21:46, 24:8, 27:5, 27:7
- Payment, 7:21, 7:28, 10:7, 11:22, 21:21
- Support, 9:7, 9:11, 10:23, 21:18, 21:42, 24:8
- Trustee, 10:38

MAJORITY

- Trustees, 1:4, 4:11, 8:3, 9:21, 9:33, 16:12, 16:20, 24:3

MANAGEMENT

- Accounting, 6:4, 8:22
- Credits, 22:19
- Evidence, 2:12, 10:19, 12:7, 14:35, 18:28, 23:6
- Lease, 2:12, 4:22, 11:33, 16:20, 17:4, 21:18, 24:3
- Mortgage, 2:12, 11:33, 17:4

MANAGEMENT—Cont'd

- Motive, 22:19
- Property, 1:3, 1:4, 1:7, 1:8, 1:41, 1:56, 1:64, 2:12, 3:15, 4:2, 4:3, 4:22, 5:16, 7:28, 8:22, 8:28, 10:3, 10:23, 10:25, 11:33, 15:14, 16:14, 16:20, 17:4, 17:8, 18:1, 18:11, 18:28, 22:19, 23:1, 24:3, 25:9, 25:12, 27:1, 27:4, 27:8, 27:10, 27:11
- Trustees, 1:3, 1:4, 1:7, 1:8, 1:56, 1:64, 4:2 to 4:4, 4:22, 8:22, 9:30, 12:7, 16:20, 21:18, 24:3

MANAGERS

- Employment, 5:7, 10:14

MARKET VALUE

- Securities, 8:10, 8:14, 8:21, 8:22, 8:28, 10:7, 10:12, 11:21

MARRIAGE

- Consideration, 18:6
- Fraud, 18:6
- Promise, 18:6

MARYLAND

- Statutes, 1:33, 13:9, 18:11
- Trust, 14:8, 18:11

MASSACHUSETTS

- Gift, 18:7
- Statutes, 1:34, 16:20, 18:7, 18:11, 18:28
- Trust, 14:8, 18:11

MEDICAID

- Availability, 21:46
- Payment, 21:6, 21:16
- Tax, 21:18, 21:46

MEDICAL CARE

- Support, 21:42

MEDICAL RECORDS

- Diagnosis, 21:42, 21:46

MEMBERS

- Benefits, 1:2, 1:9, 1:10, 1:12, 1:13, 1:22, 1:43, 1:60, 1:62, 1:63, 2:24, 2:29, 3:11, 4:9, 4:16, 4:17, 6:2, 7:11, 7:17, 7:20, 7:21, 7:24, 7:31, 7:39, 8:27, 8:28, 9:15, 9:19, 11:27 to 11:29, 12:6, 12:16, 21:13, 21:21, 21:46, 22:1, 22:15, 23:2, 23:8, 24:9, 25:1, 25:11, 25:12
- Books, 1:43, 2:12, 2:23, 2:29, 3:9, 3:18, 4:11, 4:21, 9:30, 11:5, 11:15, 11:17, 16:27, 22:14, 22:18, 25:2
- Cemetery associations, 27:5, 27:10, 27:11
- Churches, 1:9, 1:32, 1:45, 1:64, 7:11, 7:39, 7:40, 8:8, 8:28, 9:33, 11:4, 16:2, 16:4, 16:5, 16:11 to 16:14, 16:16, 16:18, 16:20, 16:21, 16:23,

MEMBERS—Cont'd

- 16:24, 16:26, 16:27, 16:29, 16:30, 18:7
- Classes, 1:14, 1:55, 1:60, 1:61, 2:12, 2:29, 3:1, 3:18, 10:12, 10:25, 16:16, 19:28, 19:32, 21:18, 24:8
- Compensation, 1:11 to 1:14, 1:21, 1:22, 1:26, 1:30, 1:32, 1:35, 1:37, 1:43, 1:44, 1:54, 1:56, 1:59, 1:60, 2:12, 2:15, 2:24, 2:29, 3:10, 3:18, 4:3, 4:5, 4:14, 4:17 to 4:19, 4:21, 4:22, 7:11, 7:21, 7:31, 7:40, 8:3, 8:27, 9:20, 9:30, 10:39, 11:5, 12:16, 16:26, 16:30, 21:18, 21:22, 22:9, 24:3, 24:6, 24:9
- Conflicts of interest, 1:11, 16:16
- Consolidation, 1:13, 1:49, 2:12, 3:15, 15:1, 15:3 to 15:6, 15:8 to 15:10, 15:12 to 15:15, 15:17, 22:17
- Cooperatives, 1:1, 7:25, 7:40, 17:10, 22:1, 22:3 to 22:11, 22:14, 22:15, 22:17 to 22:19
- Debts, 1:37, 1:39, 1:55, 2:20, 4:1, 4:22, 5:5, 7:26, 15:13, 15:14, 16:11, 16:30, 22:3, 22:5, 22:18, 22:19
- Derivative actions, 1:12, 1:17, 1:45, 1:64
- Dissolution, 1:1, 1:11 to 1:14, 1:21, 1:22, 1:33, 1:35, 1:43, 1:45, 1:49, 1:51, 1:54, 1:55, 1:63, 1:64, 2:2, 2:12, 2:24, 2:29, 3:1, 3:2, 3:15, 4:10, 6:4, 7:25, 8:2, 8:3, 8:28, 15:1, 15:3 to 15:6, 15:8 to 15:10, 15:12 to 15:15, 15:17, 16:14, 16:16, 16:21, 16:26, 22:7, 22:18, 22:19, 23:1, 24:6, 27:11
- Expulsion, 3:11, 3:18, 14:2, 14:3, 14:38, 22:3, 23:1, 23:3, 23:15
- Indemnification, 1:35, 1:55, 1:59, 1:61, 2:15, 4:13, 4:22, 5:5, 5:16, 8:3, 24:6
- Inspection, 2:1, 4:20, 4:22, 7:11, 7:18, 9:30, 11:13, 18:6, 21:15, 21:25, 21:41, 21:46
- Interest, 1:1, 1:11, 1:17, 1:26, 1:35, 1:37, 1:43, 1:45, 1:55, 1:59, 1:61, 1:62, 2:1, 2:15, 3:1, 3:6, 3:10, 4:3, 4:5, 4:6, 4:11, 4:13, 4:15, 4:17, 4:18, 4:21, 4:22, 5:5, 6:2, 7:15, 7:18, 7:25, 7:28, 7:31, 7:40, 8:8, 8:28, 9:11, 9:15, 9:24, 10:12, 10:14, 10:39, 11:9, 11:10, 11:12, 11:15, 11:20, 11:33, 11:35, 12:7, 12:12, 12:15, 12:22, 13:3, 13:4, 14:2, 14:6, 14:38, 16:2, 16:4, 16:11, 16:16, 16:30, 17:7, 17:10, 18:1, 18:7, 18:15, 18:20, 18:36, 19:24, 19:32, 20:2, 21:13, 21:15, 21:18, 21:19, 21:23, 21:34, 21:41, 21:46, 22:4, 22:5, 22:7, 22:10, 22:14, 22:15, 22:19, 23:4, 24:3, 24:8, 24:10, 24:12, 26:2, 26:3, 27:10, 27:11
- Labor organizations, 20:17, 20:19, 25:1 to 25:3, 25:5, 25:7, 25:8, 25:10 to 25:12
- Liability, 1:1, 1:3, 1:9 to 1:11, 1:26, 1:28, 1:42, 1:43, 1:52, 1:54 to 1:56, 1:59, 1:61, 1:62, 1:64, 4:1 to 4:22, 5:5, 5:16, 6:4, 7:31, 7:40,

INDEX

MEMBERS—Cont'd

8:3, 11:35, 13:12, 14:1, 14:6, 14:7, 15:15, 16:11, 16:13, 16:27, 16:30, 17:7, 17:10, 18:6, 18:8, 18:40, 19:7, 19:28, 19:32, 21:15, 21:18, 21:23 to 21:25, 21:41, 21:46, 22:11, 23:12, 23:13, 23:15, 24:3, 24:5, 24:6, 24:12, 25:8

Meetings, 1:11, 2:12, 2:13, 2:20, 2:23, 2:29, 3:2, 3:3, 3:8, 3:14, 3:18, 4:21, 5:2, 11:10, 11:35, 12:18, 19:4, 19:32, 21:15, 21:22, 22:3, 24:5, 25:2, 25:7, 25:12

Merger, 1:12, 1:13, 1:49, 2:12, 3:15, 15:1, 15:3 to 15:6, 15:8 to 15:10, 15:12 to 15:15, 15:17, 22:17

Minnesota, 21:19

Model Nonprofit Corporation Act, 1:1, 1:10 to 1:13, 1:16, 1:21, 1:28, 1:30, 1:33, 1:37, 1:39, 1:44, 1:52, 1:55, 1:62, 1:64, 2:2, 2:10, 2:11, 2:15, 2:17, 3:1, 3:3, 3:7, 3:9, 3:11 to 3:13, 3:15, 3:17, 4:1, 4:2, 4:5, 4:13, 4:17, 5:2, 15:1, 15:15, 16:13

Necessity, 4:10, 14:1, 14:3

Notice, 1:11, 1:37, 1:48, 1:54, 1:60, 1:63, 2:10, 2:12, 2:15, 2:17, 3:3 to 3:5, 3:7, 3:9, 3:11, 3:14, 3:17 to 4:19, 7:25, 7:31, 7:39, 7:40, 8:28, 9:33, 10:12, 10:14, 10:39, 12:12, 13:8, 14:36, 14:38, 15:8, 15:9, 15:17, 16:5, 16:12, 16:27, 18:7, 19:4, 19:32, 21:15, 21:21, 22:3, 22:9, 22:14, 22:19, 24:3, 25:2, 25:5, 26:7

Ownership rights, 17:6, 22:5

Patronage credits, 22:5, 22:7, 22:19

Patronage dividends, 7:25, 22:5, 22:7, 22:14, 22:15, 22:18, 22:19

Proxy, 1:48, 1:55, 2:12, 2:17, 3:3, 3:7, 3:8, 3:18, 12:12, 13:8, 15:1, 15:3 to 15:6, 15:8, 15:9, 15:12, 15:13, 22:3, 22:6

Records, 1:11, 1:55, 1:60, 2:12, 2:13, 2:23, 2:29, 3:3, 3:9, 3:18, 4:19, 4:21, 4:22, 5:2, 6:4, 7:25, 7:26, 8:8, 9:5, 9:30, 16:27, 19:4, 19:32, 20:17, 21:22, 21:23, 21:46, 23:7, 25:2

Revised Model Nonprofit Corporation Act, 1:1, 1:10 to 1:12, 1:16, 1:28, 1:37, 1:39, 1:55, 1:62, 2:2, 3:1, 3:11, 3:17, 4:1, 4:2, 4:5, 4:13, 4:17, 5:2

Right to inspect, 3:9, 3:18

Rights, 1:1, 1:9, 1:30, 1:31, 1:37, 1:45, 1:48, 1:49, 1:51, 1:55, 1:59 to 1:61, 1:63, 2:2, 2:11, 2:12, 2:18, 2:20, 2:29, 3:1, 4:10, 4:14, 5:6, 5:16, 9:24, 11:13, 11:17, 11:20, 13:1, 14:3 to 14:5, 14:36, 14:38, 15:8, 15:10, 16:5, 16:13, 16:14, 16:30, 17:6, 17:7, 17:10, 18:6 to 18:8, 18:36, 18:40, 19:7, 19:24, 19:32, 20:2, 21:18, 21:23, 21:34, 21:45, 21:46, 22:3 to 22:5, 22:10, 22:17 to 22:19, 23:1, 23:2, 23:6, 23:11, 25:7, 25:12, 27:10

MEMBERS—Cont'd

Social clubs, 1:1, 1:2, 7:19, 7:40, 11:27 to 11:29, 11:31, 11:35, 14:3, 14:38, 23:1 to 23:13, 23:15

Special meeting, 2:12, 2:17, 3:3, 3:5, 3:13, 3:17, 3:18, 15:1, 15:8, 15:9, 19:4, 19:32, 22:3, 22:8, 22:17

Standing, 1:61, 4:15, 7:33, 13:4, 14:5, 14:6, 16:16, 16:20, 18:7, 18:20, 25:3, 25:5, 25:7

Stock ownership, 1:31, 7:25, 22:6, 22:7, 22:10, 22:19

Suspension, 3:11, 22:3, 23:3, 23:15

Taxable income, 7:25, 7:26, 7:40, 11:4, 11:5, 11:7 to 11:10, 11:12 to 11:17, 11:20, 11:27 to 11:29, 11:31, 11:33, 11:35, 16:27, 16:30, 19:32, 20:9, 20:17, 20:19, 21:18, 21:46, 22:19, 23:4, 23:7, 23:11, 23:15, 24:3, 24:10

Termination, 2:12, 2:29, 3:1, 3:11, 4:10, 10:39, 14:3, 14:36, 19:24, 19:32, 21:41, 21:46, 22:7, 22:9, 24:3

Tort liability, 14:7, 16:11, 17:7, 19:7, 19:28, 21:25, 25:8

Voting, 1:26, 1:30 to 1:32, 1:42, 1:44, 1:48, 1:49, 1:55, 1:59, 1:62, 2:12, 2:29, 3:2, 3:6, 3:17, 8:8, 9:24, 10:12, 12:17, 15:9, 15:10, 15:14, 19:4, 22:3, 22:6, 23:8, 25:5

MENTAL ILLNESS

Duration, 21:11

MERGER

Charitable trust, 15:2, 15:16, 15:17

Creditors, 15:2, 15:9, 15:14

Income, 1:13, 10:7

Principal, 2:12

Stock, 1:12, 1:13, 1:49, 22:17

MICHIGAN

Investment, 18:6

Statutes, 1:35, 18:6

MINNESOTA

Statutes, 21:19

Trustee, 1:36

MINORS

Advances, 21:25

Consent, 21:30, 21:35, 21:37, 21:46

Distributions, 23:15

Gifts, 21:46

Next of kin, 21:46

Payments, 21:46

Release, 21:46

Statute of Limitations, 21:25, 21:46

MISCONDUCT

Guardian, **1:52**
Trustee, **1:36, 1:41, 1:54**

MISMANAGEMENT

Corporations, **4:2**
Trustee, **4:2**

MISREPRESENTATION

Interest, **18:7**
Presumption, **18:7**
Remedies, **18:7**
Statute of Limitations, **18:7**
Support, **18:7**
Title, **18:7**
Wife, **18:7**

MISTAKE

Basis, **21:14**

MODEL NONPROFIT CORPORATION ACT

Articles of amendment, **1:13**
Articles of incorporation, **1:1, 1:13, 1:30, 1:39, 1:44, 2:2, 2:4, 2:5, 2:10, 2:11, 2:15, 2:17, 3:1, 3:9, 3:12, 3:13, 3:15, 3:17, 15:1, 15:15**
Books, **3:9**
Bylaws, **1:1, 1:16, 1:30, 1:37, 1:44, 1:52, 1:55, 2:2, 2:10, 2:11, 2:15, 3:1, 3:9, 3:11 to 3:13, 3:15, 3:17, 4:13**
Churches, **1:64, 16:13**
Consolidation, **1:13, 3:15, 15:1, 15:15**
Corporate name, **2:2, 2:5, 2:15, 15:15**
Directors, **1:1, 1:10 to 1:13, 1:19, 1:21, 1:28, 1:30, 1:33, 1:37, 1:39, 1:44, 1:50, 1:52, 1:55, 1:62, 1:64, 2:2, 2:10, 2:11, 2:15 to 2:17, 3:1, 3:3, 3:7, 3:9, 3:11 to 3:13, 3:15, 3:17, 4:1, 4:2, 4:5, 4:13, 4:17, 5:2, 15:1, 15:15, 16:13, 18:39**
Duties, **1:28, 1:30, 1:37, 1:44, 2:11, 2:15, 3:15, 4:1, 4:2, 4:5, 4:13, 5:2, 18:39**
Election, **3:1, 3:12, 3:13, 3:15**
Incorporators, **2:2, 2:5, 2:9, 2:10**
Liability, **1:1, 1:10, 1:11, 1:28, 1:50, 1:52, 1:55, 1:62, 1:64, 4:1, 4:2, 4:5, 4:13, 4:17, 15:15, 16:13**
Meetings, **1:11, 3:3, 5:2**
Members, **1:1, 1:10 to 1:13, 1:16, 1:21, 1:28, 1:30, 1:33, 1:37, 1:39, 1:44, 1:52, 1:55, 1:62, 1:64, 2:2, 2:10, 2:11, 2:15, 2:17, 3:1, 3:3, 3:7, 3:9, 3:11 to 3:13, 3:15, 3:17, 4:1, 4:2, 4:5, 4:13, 4:17, 5:2, 15:1, 15:15, 16:13**
Merger, **1:12, 1:13, 3:15, 15:1, 15:15**
Model Business Corporation Act, **1:11**
Notice, **1:11, 1:19, 1:37, 2:10, 2:15, 2:17, 3:3, 3:7, 3:9, 3:11, 3:17**

MODEL NONPROFIT CORPORATION ACT

—Cont'd

Powers, **2:2, 2:15, 3:15, 4:2**
Purpose clause, **2:4**
Records, **1:11, 1:55, 3:3, 3:9, 5:2**
Registered agent, **2:2**
Registered office, **2:2**
Removal, **1:55, 3:11, 3:17**
Revised Model Nonprofit Corporation Act, **1:1, 1:10 to 1:12, 1:16, 1:18, 1:19, 1:23 to 1:25, 1:27, 1:28, 1:37 to 1:40, 1:46, 1:50, 1:53, 1:55, 1:57, 1:62, 2:2, 3:1, 3:11, 3:17, 4:1, 4:2, 4:5, 4:13, 4:17, 5:2, 18:39**
Ultra vires, **2:16**
Voting, **1:30, 1:44, 1:55, 1:62, 3:17**

MONEY

Distributions, **7:25, 22:14, 22:19, 23:8**

MORTGAGE

Chattel mortgages, **11:25**
Consent, **2:12 to 16:12, 17:2**
Costs, **11:33, 17:5**
Courts, **2:13, 16:12**
Enforcement, **17:5**
Expenses, **2:12, 2:15, 11:33, 17:2, 17:4**
Foreclosure, **17:5**
Income, **1:45, 2:15, 10:6, 11:25, 11:33, 14:25**
Leases, **10:6**
Loans, **10:6**
Management, **2:12, 11:33, 17:4**
Notice, **2:12, 2:15, 15:8, 15:17, 16:12, 17:5**
Parties, **15:8**
Payment, **1:45, 2:12, 2:15, 10:6, 11:25, 11:33**
Possession, **2:15, 16:12**
Principal, **1:45, 2:12, 11:25**
Recording, **17:2, 17:4, 17:5**
Sales, **10:6**
Security, **2:15, 11:25, 14:25, 17:5**
Termination, **2:12, 10:6, 17:4, 17:5**
Terms, **2:12**
Trustees, **16:12, 16:18**

MUSEUMS

Abandoned Shipwreck Act, **18:11**
Acquisition, **6:1, 18:4, 18:6 to 18:11, 18:13, 18:20, 18:24, 18:27, 18:40**
American Indian Religious Freedom Act, **18:12**
Archaeological Resources Protection Act, **18:9, 18:10, 18:12, 18:40**
Art museums, **11:6, 11:15**
Artifacts, **18:4 to 18:12, 18:15, 18:23, 18:28, 18:40**
Arts and Artifacts Indemnity Act, **18:23**

INDEX

MUSEUMS—Cont'd

Bailment contract, 18:21, 18:22
Birds, 18:12, 18:28, 18:29
Charitable contribution deductions, 18:40
Commercial code, 18:4 to 18:7
Convention on Cultural Property Implementation Act, 18:15
Copyright Act, 18:34, 18:35
Cultural property, 18:1, 18:5, 18:7, 18:8, 18:15, 18:23, 18:28
Cy pres doctrine, 18:18
Deaccessioning, 18:24, 18:40
Directors, 6:1, 18:10, 18:39, 18:40, 24:8
Employees, 10:25, 11:15, 18:8, 18:39
Endangered Species Act, 18:28, 18:30
Endangered species, 18:12, 18:28, 18:30
Evaluations, 8:6
Exchanges, 18:20
Exhibitions, 18:4, 18:20, 18:23, 18:36
Federal funding, 18:2, 18:40
Foreign governments, 18:7, 18:8, 18:25
Forgeries, 18:6
Freedom of expression, 18:35
Funding, 18:1, 18:2, 18:40
Gift of personalty, 18:16, 18:17
Gifts, 18:16, 18:19, 18:40
Guards, 18:38, 18:40
Historical preservation laws, 18:25
Import restrictions, 18:15
Indemnification, 18:23
Indian, 18:1, 18:7, 18:9, 18:10, 18:12, 18:14
International loans, 18:23
Lacey Act, 18:29
Liability, 6:1, 6:4, 18:6, 18:8, 18:21, 18:22, 18:27, 18:35, 18:38, 18:40
Loans, 10:25, 18:2, 18:21, 18:23, 18:40
Mammals, 18:28, 18:29, 18:31
Marine Mammal Protection Act, 18:31
Migratory Bird Treaty Act, 18:32
Moral, 18:6, 18:33, 18:34, 18:39, 18:40
National Stolen Properties Act, 18:9
Native American Graves Protection and Repatriation Act, 18:13
Obscenity, 18:36, 18:40
Organizational structure, 18:1
Permits, 6:1, 18:7, 18:8, 18:10, 18:11, 18:21, 18:24, 18:28, 18:35, 18:40, 24:8
Pre-Columbian Art Act, 18:14
Public charities, 9:9, 18:19, 24:8
Publicly supported, 9:9
Rights of artists, 18:33 to 18:36

MUSEUMS—Cont'd

Scientific specimens, 18:28
Security guards, 18:38
Shops, 11:6, 11:15
Standards of conduct, 18:39, 18:40
State, 6:1, 18:1, 18:4 to 18:11, 18:17, 18:20 to 18:28, 18:32, 18:34, 18:35, 18:40, 24:8
Stolen property, 18:7, 18:8, 18:28
Systematic collections, 18:28
Tax considerations, 18:3
Uniform Commercial Code, 18:5 to 18:7
Unrelated business taxable income, 11:6, 11:15, 18:3
Volunteers, 11:6, 11:15, 18:37, 18:40
Wildlife, 18:28 to 18:30, 18:32, 18:40

MUTUAL BENEFIT

Bailments, 18:21

NAME

Change, 2:8, 2:20, 10:38, 13:12, 15:7, 15:14, 19:3, 20:14
Husband, 21:38
Title, 1:7, 1:8, 1:41, 11:14, 14:1, 16:24, 17:3, 17:4, 18:9, 25:2
Trustee, 1:7, 1:8, 1:41, 8:22, 8:26, 10:19, 10:30, 10:38, 14:1, 16:24, 24:2, 24:11
Wife, 21:38

NATIVE AMERICANS

United States, 18:12

NEGLIGENCE

Agent, 4:8, 4:13, 21:25
Charitable trusts, 4:22
Compensation, 2:15, 4:3, 4:14, 4:22, 5:9, 18:21
Damages, 4:8, 4:13, 4:14, 4:22, 18:21, 21:25
Diligence, 18:21
Guardian, 21:25
Immunity, 4:14, 4:22, 14:7, 21:25, 21:26
Investments, 4:2, 4:3, 4:22
Jurisdiction, 4:2
Sales, 21:26, 23:12
Skill, 4:3, 4:8, 18:21, 21:25
Statutes, 4:2, 4:13, 4:14, 4:22, 5:9, 21:25, 21:26, 23:12
Tort, 14:7, 21:25, 21:26
Trust, 4:2, 4:3, 4:22
Trustee, 4:2, 4:3, 4:8, 4:22

NEUTRAL PRINCIPLES

Church property, 16:4

NEVADA

Trust, 1:41
Trustee, 1:41

NEW HAMPSHIRE

Statutes, 4:14

NEW JERSEY

Gift, 18:7
Statutes, 1:43, 16:20, 16:21, 18:7
Trust, 4:11
Trustee, 4:11

NEW YORK

Gift, 18:7, 18:8
Investment, 1:1, 1:45, 18:6
Trust, 1:1, 1:45, 1:64, 3:10, 4:11, 18:1
Trustee, 1:64, 4:11, 18:8

NEXT OF KIN

Definition, 21:41
Probate, 21:41

NONPROFIT CORPORATIONS

Charitable Trusts, 1:64, 4:22, 14:6

NONRESIDENTS

Process, 19:1

NORTH CAROLINA

Statutes, 13:9

NOTICE

Actual notice, 10:17
Assignment, 14:38, 16:27, 18:7
Bank, 2:14, 10:7, 10:38, 22:14
Condition, 10:38, 14:12, 14:16, 14:35, 14:38, 18:7, 24:3, 25:2
Income tax, 7:25, 7:39, 8:10, 8:25, 11:32, 13:5, 13:8, 16:27, 20:1, 24:3
Inquiry, 16:27, 18:7
Jurisdiction, 14:38, 16:5, 18:7
Principal, 1:48, 2:12, 7:37, 8:25, 10:38, 14:27, 14:36, 19:32, 21:14, 21:15, 22:19, 24:3, 25:2, 25:5
Resignation, 2:12, 24:3
Sale, 2:12, 7:25, 8:10, 8:25, 10:12, 14:12, 14:27, 14:38, 15:8, 16:12, 18:7, 18:21, 18:35, 22:14, 22:19, 24:3
Tax, 1:48, 4:19, 7:16, 7:25, 7:31, 7:36 to 7:40, 8:1, 8:10, 8:25, 8:28, 9:1, 9:2, 9:33, 10:1, 10:4, 10:7, 10:8, 10:11, 10:12, 10:14, 10:15, 10:37, 10:39, 10:42, 10:43, 11:32, 12:12, 13:5, 13:8, 14:38, 16:27, 19:32, 20:1, 21:14, 21:15, 21:21, 22:9, 22:14, 22:16, 22:19, 24:3, 26:7
Trustees, 9:33, 16:12, 18:7, 24:3

NURSING HOMES

Charitable organizations, 1:1

OBSOLESCENCE

Income, 24:3
Principal, 24:3
Property, 24:3

OFFICE

Trust, 1:7, 1:8, 1:41, 2:12, 5:1, 5:5, 7:26, 7:31, 9:23, 11:25, 15:10, 16:24, 24:3, 24:9, 25:2

OFFICE BUILDINGS

Insurance, 21:18

OFFICERS

Acts, 1:9, 1:11, 1:12, 1:35, 1:41, 1:55, 1:64, 2:16, 4:8, 4:13, 4:14, 4:22, 5:1, 5:3, 5:9, 5:12, 9:29, 18:11, 19:8, 25:4, 25:6, 25:8, 25:12
Agency, 1:9, 4:18, 5:3, 5:5, 9:33, 16:26, 25:12
Authority, 1:9, 1:32, 1:64, 2:1, 2:12, 2:16, 2:21, 2:22, 2:28, 2:29, 4:8, 4:18, 5:2, 5:3, 5:5, 5:7, 5:8, 5:13, 5:16, 6:1, 16:16, 16:26, 18:11, 18:38, 19:8, 24:6, 24:9
Bonds, 1:45, 2:12, 2:15, 7:21, 9:30, 11:12
Breach of trust, 5:5
Charitable trusts, 1:64, 4:22
Classification, 1:1, 2:24, 6:1, 9:20, 9:33, 10:39
Contracts, 1:9, 2:12, 2:15, 2:23, 5:3, 5:5, 5:10, 5:14, 5:16, 6:1, 22:19
Cooperatives, 1:1, 7:25, 22:3, 22:9, 22:19
Corporations, 1:1, 1:2, 1:9 to 1:12, 1:19, 1:21, 1:22, 1:32, 1:33, 1:35, 1:43 to 1:45, 1:52, 1:54 to 1:56, 1:60, 1:61, 1:64, 2:1, 2:15, 2:22 to 2:24, 2:29, 4:20 to 4:22, 5:2, 5:3, 6:1, 12:3, 13:12, 14:16, 14:31, 16:16, 16:23, 18:11, 22:19, 23:1, 24:5
Death benefits, 23:8
Dues, 1:45, 1:55, 1:60, 2:12, 11:12, 11:31, 11:35, 25:2, 25:12
Duties, 1:28, 1:30, 1:44, 1:54, 1:56, 1:61, 2:1, 2:11, 2:12, 2:15, 2:29, 4:8, 4:11, 4:13, 4:14, 4:22, 5:2, 5:4, 5:11, 5:16, 14:16, 22:19, 25:4, 25:9
Fraud, 1:41, 25:4
Immunity, 1:36, 1:47, 1:54, 1:56, 4:14, 4:22, 18:38, 19:8
Indemnification, 1:35, 1:50, 1:55, 1:59, 1:61, 2:15, 4:13, 4:22, 5:5, 5:16, 8:3, 24:6
Investment, 1:1, 1:45, 1:56, 4:22, 6:1, 8:22, 9:33, 10:23, 11:31, 11:35, 22:19
Labor organizations, 25:2 to 25:4, 25:6, 25:8, 25:9, 25:12
Leases, 6:1

INDEX

OFFICERS—Cont'd

Liability, 1:1, 1:9 to 1:11, 1:26, 1:28, 1:36, 1:43, 1:50, 1:52, 1:54 to 1:56, 1:59, 1:61, 1:62, 1:64, 4:8, 4:11, 4:13, 4:14, 4:18, 4:20 to 4:22, 5:5, 5:9 to 5:11, 5:16, 6:1, 7:13, 8:3, 8:22, 11:35, 13:12, 15:15, 18:38, 19:8, 24:5, 24:6, 25:4, 25:8
Loyalty, 1:11, 4:22
Meetings, 1:11, 2:12, 2:23, 2:29, 3:2, 3:3, 4:21, 5:2, 5:3, 11:35, 22:3, 24:5, 25:2, 25:12
Michigan, 1:35
Minnesota, 1:36
Notice, 1:11, 1:19, 1:54, 1:60, 2:10, 2:12, 2:14, 2:15, 3:3, 7:25, 9:33, 10:39, 14:16, 22:3, 22:9, 22:19, 25:2
Oregon, 1:50
Personal liability, 1:1, 1:28, 4:14, 4:22
Powers, 1:9, 1:59, 1:60, 2:1, 2:12, 2:15, 4:18, 4:22, 5:3 to 5:5, 8:2, 16:16, 16:23, 22:19
President, 1:41, 2:12, 2:14, 2:22, 3:2, 3:3, 4:18, 5:1 to 5:3, 5:16, 9:21, 22:9, 25:2
Removal, 1:55, 1:61, 2:12, 5:6, 5:16, 16:26, 18:11, 22:9, 25:2, 25:12
Reporting requirements, 4:20, 16:26, 25:2
Secretary, 1:13, 1:55, 2:1, 2:12, 2:14, 2:21, 2:22, 2:28, 2:29, 3:3, 5:1 to 5:3, 5:8, 5:15, 5:16, 6:1, 15:12, 22:9, 24:5, 25:2, 25:6, 25:9, 25:12
Selection, 5:1, 5:10, 5:13, 16:16, 25:2
Standards of conduct, 1:12, 1:19, 1:30, 1:35, 1:36, 1:50, 1:55, 1:59 to 1:61, 1:64, 4:11, 4:13, 5:2, 13:12, 24:5
Tort liability, 19:8, 25:8
Treasurer, 2:12, 2:14, 4:18, 5:1 to 5:3, 5:16, 15:15, 22:9
Trustees, 1:1, 1:43, 1:47, 1:56, 1:64, 4:11, 4:18, 4:22, 5:1, 7:13, 8:3, 8:22, 9:20, 9:21, 9:23, 9:30, 9:33, 13:12, 24:9
Vice-president, 5:2, 5:3, 22:9

OIL

Depletion, 8:19
Term, 8:19, 10:14

OLD AGE

Housing, 8:5

OPTIONS

Purchase, 18:28

PARENT

Accounting, 9:29, 22:15
Capacity, 9:21
Consent, 21:29, 21:30, 21:35, 21:46
Declaration of trust, 24:9

PARENT—Cont'd

Distributions, 24:9
Education, 7:30, 21:18
Gifts, 21:46
Minority, 21:39
Next of kin, 21:46
Payments, 21:46, 22:15
Release, 21:46
Statute of Limitations, 21:46
Support, 9:29, 21:18, 24:9
Trust, 7:24, 24:9
Trustee, 12:7, 24:9

PARTIES

Accounting, 9:29
Attorney General, 1:60, 18:7
Charitable trusts, 7:40
Families, 18:8
Third parties, 14:5, 15:8, 17:7, 19:17, 21:10, 21:21, 21:34, 21:40, 21:43, 21:45, 21:46, 23:12
Trustees, 4:18, 8:3, 9:30, 9:33, 16:10, 18:7

PARTNERS

Family, 18:7
Intent, 18:7
Interest, 18:7
Joint venture, 18:7
Trustees, 18:7

PATENTS

Valuation, 10:25

PAYMENT

Accounting, 6:2, 7:29, 8:22, 10:10, 10:32
Advances, 1:43, 21:38
Annuities, 7:29, 11:18, 11:22
Creditors, 1:45, 1:51, 6:2, 15:14, 18:8
Damages, 4:13, 18:8
Debts, 7:26, 15:14, 16:30, 22:18, 22:19
Education, 7:17, 7:21, 7:29, 9:19, 10:18, 11:10, 12:19, 16:1, 16:30, 18:8, 19:14
Estate tax, 8:25, 24:12
Income tax, 4:13, 4:18, 4:21, 7:25, 7:39, 8:10, 8:24 to 8:26, 9:20, 10:22, 13:6, 13:8, 16:1, 20:19, 24:3, 24:6, 24:12
Support, 2:25, 4:17, 7:26, 9:15, 9:19, 11:14, 11:24, 12:19, 16:29, 18:8, 20:19, 24:9
Time, 2:12, 2:15, 4:18, 5:16, 7:21, 7:26, 7:29, 8:10, 8:21, 8:22, 8:24 to 8:26, 10:7, 10:17, 11:24, 12:3, 12:12, 13:8, 14:27, 14:37, 15:14, 18:8, 21:16, 22:7, 22:8, 22:16, 22:19, 24:3, 24:6, 26:7
Trustees, 1:43, 1:64, 4:18, 6:2, 8:22, 8:26, 9:20, 10:32, 24:3, 24:9

PAYMENT—Cont'd

Trusts, 1:64, 2:15, 7:31, 8:21, 8:24, 10:32, 11:24, 24:3, 24:12

PENALTIES

Income tax, 4:18, 8:3, 8:10, 24:6
Trustee, 4:5, 4:16, 4:18

PENNSYLVANIA

Statutes, 3:11, 3:17
Trust, 4:11, 16:22
Trustee, 4:11, 16:22

PENSION

Federal tax, 7:18, 7:35, 7:39
Income tax, 7:39
Partnerships, 2:15
Plans, 2:15, 7:35, 12:3, 14:34

PERSONAL LIABILITY

Charitable trusts, 4:22
Shareholders, 1:42, 4:1, 4:14
Torts, 4:14
Trustee, 4:22

PERSONAL PROPERTY

Investments, 8:28, 11:27, 11:35
Jurisdiction, 11:35, 18:7, 18:8
Security interest, 17:5
Title, 5:16, 18:5, 18:7, 18:8
Trustees, 16:18, 18:7, 18:40

PERSONAL REPRESENTATIVE

Investments, 22:7

PHYSICIANS

Professional corporation, 11:12

PLANS

Profit Sharing Plans, 12:3
Shareholders, 7:31

PLEDGE

Investments, 10:9
Trust, 8:20

POLITICAL ACTIVITY

Campaigns, 12:19, 20:13
Exempt status, 8:8, 12:9, 20:13
Income tax, 20:1, 20:13
Labor organizations, 20:13

POLITICAL ORGANIZATIONS

Annual returns, 7:1, 7:27, 7:40
Committees, 20:2, 20:5, 20:13 to 20:19
Contributions, 7:1, 7:26, 7:39, 7:40, 13:6, 20:1 to 20:3, 20:5, 20:6, 20:8, 20:11, 20:13 to 20:19

POLITICAL ORGANIZATIONS—Cont'd

Corporations, 20:1, 20:2, 20:5, 20:13, 20:15, 20:17 to 20:19
Defined, 20:1, 20:2
Directly related, 7:26, 20:4, 20:6
Disbursements, 7:26, 20:3, 20:14 to 20:17
Excess funds, 20:8, 20:9, 20:19
Exempt function income, 7:26, 7:28, 7:40, 20:1, 20:3, 20:5, 20:9, 20:19
Expenditures, 7:1, 7:26, 7:28, 12:20, 20:1 to 20:6, 20:8, 20:9, 20:11, 20:13 to 20:15, 20:17 to 20:19
Filing requirements, 7:27, 20:12
Funding, 20:2, 20:15
Illegal, 7:26, 20:6, 20:9, 20:15
Indirect, 12:20, 20:6, 20:9
Labor organizations, 20:13, 20:15, 20:17 to 20:19
Limitations, 20:2, 20:13, 20:15, 20:19
Lobbying, 7:40, 12:20, 20:1, 20:2, 20:15
Newsletter fund, 20:8, 20:19
Nonpartisan activities, 20:4
Operational test, 20:7
Organizational test, 7:26, 20:7
Political action committees, 20:2
Political parties, 20:2, 20:5, 20:7, 20:19
Receipts, 7:1, 7:26, 7:27, 7:39, 7:40, 20:1, 20:3, 20:13 to 20:17, 20:19
Records, 7:26, 20:3, 20:13, 20:17
Registration, 20:2, 20:4, 20:14
Reports, 7:26, 20:1, 20:13, 20:15 to 20:17, 20:19
Segregated fund, 7:26, 20:2, 20:3, 20:5, 20:11 to 20:14, 20:17, 20:19
Taxable income, 7:1, 7:26, 7:27, 7:40, 20:3, 20:8, 20:9, 20:17, 20:19
Taxation, 7:1, 7:40, 20:5, 20:7, 20:11
Unincorporated organizations, 20:18, 20:19

POLITICAL SUBDIVISIONS

Charitable contributions, 7:5

POSSESSION

Delivery, 18:16, 18:22
Trustees, 1:7, 16:10, 16:12, 18:7

POVERTY

Assistance, 24:8
Charitable trusts, 1:5
Education, 1:5, 16:30, 24:8
Relief, 1:5

POWER OF APPOINTMENT

Estate tax, 8:25
Exercise, 8:25

INDEX

POWER OF APPOINTMENT—Cont'd

Gift tax, 8:25
Income tax, 8:25
Limited, 8:25
Retention, 8:25

PREFERRED STOCK

Investment, 22:6

PREMIUMS

Payment, 7:31, 7:39, 10:6, 21:21

PRESUMPTION

Fraud, 18:7
Gift, 4:12, 18:7
Intent, 4:12, 18:7
Investments, 4:12, 12:14
Laches, 18:7
Probate, 18:7
Trustees, 4:18, 18:7

PRICE

Specific performance, 22:4

PRINCIPAL

Accounting, 6:2 to 6:4, 8:22, 22:15
Annuities, 12:7
Attorneys, 4:20, 8:3, 24:3, 24:6
Bonds, 1:45, 2:12, 9:6, 9:30, 24:3
Capital gains, 10:23
Charitable trust, 1:7, 1:8, 13:12, 24:1, 24:3, 24:8, 24:11, 24:12
Compensation, 1:7, 1:8, 2:12, 8:3, 9:30, 16:26, 24:3, 24:6
Compromise, 24:3
Definition, 9:4, 12:13, 12:14, 14:27, 16:26, 20:15, 21:15, 22:10
Depreciation, 10:23, 10:25, 24:3
Disclaimer, 18:6, 20:15
Discretion, 1:7 to 4:8, 8:3, 8:22, 8:25, 8:26, 18:6, 22:19, 24:3, 24:6
Dividends, 1:45, 6:2, 7:18, 12:7, 20:5, 20:16, 22:4, 22:10, 22:15, 22:19
Expenses, 1:7, 1:8, 2:12, 6:4, 7:15, 7:18, 7:26, 8:3, 9:30, 10:23, 13:12, 20:15, 22:4, 22:15, 24:3, 24:6, 24:8, 24:11
Payments, 1:7, 7:18, 7:26, 8:3, 8:22, 9:19, 11:24, 11:25, 22:15, 24:6, 24:8, 24:11, 25:2
Profits, 1:45, 7:15, 11:24, 22:10, 22:19
Receipts, 2:12, 6:2, 7:4, 7:26, 7:27, 9:30, 16:26, 20:13 to 20:16, 20:19, 22:15, 24:3, 25:2
Settlement, 8:3, 24:6
Statutes, 1:45, 4:20, 14:9, 18:6, 19:21, 22:1, 22:4, 22:10, 22:19, 23:12

PRINCIPAL—Cont'd

Tax, 1:7, 1:8, 1:48, 2:23, 4:20, 7:2, 7:4, 7:15, 7:18, 7:20, 7:26, 7:27, 7:37, 8:3, 8:6, 8:22, 8:25, 8:26, 9:4, 9:30, 10:18, 10:23, 11:25, 12:7, 12:9, 12:13, 12:14, 13:12, 16:26, 19:29, 19:32, 20:5, 20:13, 20:19, 21:14, 21:15, 22:10, 22:15, 22:19, 24:1, 24:3, 24:6, 24:8, 24:11, 24:12, 26:3
Trusts, 1:7, 1:8, 11:24, 24:3, 24:11, 24:12
Valuation, 8:22, 8:25 to 10:25

PRIVATE FOUNDATION

Charitable trusts, 1:3, 7:7, 7:10, 7:40, 10:2, 10:3, 10:30, 10:31, 10:43
Definition, 9:1, 9:5, 10:3
Income tax, 4:13, 4:21, 7:5, 7:9, 8:3, 8:10, 9:5, 9:20, 10:22, 13:12, 24:6, 24:8, 24:10, 24:12

PRIVATE FOUNDATIONS

Abatement of tax, 10:42
Adjusted net income, 10:23, 10:29, 10:34, 10:43, 24:9
Advance ruling, 10:39, 10:40
Annual returns, 4:20, 6:9, 7:1, 7:40, 10:34, 10:35
Annuity trust, 7:10, 8:20, 8:21, 8:25, 10:32, 24:10
Assets, 4:21, 6:1, 6:9, 6:12, 7:3, 7:5, 7:10, 7:13, 7:31, 8:20, 8:25, 8:27, 8:28, 10:3, 10:6, 10:8 to 10:10, 10:23 to 10:26, 10:28, 10:29, 10:31, 10:32, 10:36 to 10:38, 10:41 to 10:43, 24:7, 24:10
Assets test, 10:23, 10:25, 10:29, 10:43
Business holdings, 8:25, 8:27, 10:1, 10:2, 10:12, 10:13, 10:43
Charitable contribution deduction, 1:5, 7:10, 7:40, 8:1, 8:8, 8:10, 8:14, 8:17, 8:20, 8:21, 8:25, 8:27, 8:28, 10:1, 10:30, 10:32, 24:1, 24:10
Charitable lead trusts, 7:10, 8:20, 24:10
Charitable purpose, 8:27, 10:17, 10:31
Charitable remainder annuity trust, 7:10, 8:21, 8:25, 10:32, 24:10
Charitable remainder trusts, 10:32, 24:10
Charitable remainder unitrust, 8:21, 10:32, 24:10
Charitable trusts, 1:5, 7:7, 7:10, 7:40, 10:2, 10:3, 10:30, 10:31, 10:34, 10:43, 13:11
Charities, 4:16, 4:18, 4:20, 6:1, 7:1, 7:3, 7:6 to 7:8, 7:40, 8:1, 8:10, 8:14, 8:17, 8:21, 8:27, 8:28, 9:1, 9:20, 10:1, 10:8, 10:10, 10:20, 10:23, 10:30, 10:31, 10:36 to 10:38, 10:42, 10:43, 13:1, 24:1, 24:7, 24:9
Common fund, 8:17
Correction, 4:17, 10:4, 10:5, 10:11, 10:15
Deduction, 1:5, 7:9, 7:10, 7:31, 7:40, 8:1, 8:8, 8:10, 8:14, 8:17, 8:20, 8:21, 8:25, 8:27, 8:28, 10:1, 10:3, 10:7, 10:22, 10:23, 10:30 to

PRIVATE FOUNDATIONS—Cont'd

10:32, 10:36, 10:43, 24:1, 24:9, 24:10
 Disqualified persons, 4:18, 4:21, 7:31, 9:20, 10:1, 10:6, 10:12, 10:13, 10:17, 10:18, 10:43, 24:9
 Dissolution, 7:5, 8:28
 Distributions, 8:27, 10:3, 10:8, 10:10, 10:11, 10:23, 10:24, 10:26, 10:29, 10:43, 24:7, 24:9
 Donations, 7:1, 7:6, 7:8, 7:31, 7:40, 8:10, 8:28, 10:1, 10:23, 10:43, 13:1, 24:1, 24:7
 Donor advised funds, 8:27
 Election, 7:5, 8:8, 8:28, 10:11, 10:15, 10:16, 10:19
 Employees, 2:23, 4:18, 4:21, 7:5, 7:13, 7:31, 10:7, 10:16, 10:17, 10:21, 10:25
 Endowment test, 10:23, 10:26, 10:43
 Establishment, 18:1
 Exceptions, 8:10, 8:28, 10:7
 Excess business holdings, 8:25, 8:27, 10:2, 10:12
 Excise tax, 7:1, 7:7, 7:8, 7:10, 7:31, 7:40, 8:8, 8:21, 8:27, 10:1, 10:3, 10:4, 10:6, 10:11, 10:19, 10:22, 10:23, 10:30 to 10:32, 10:43, 24:7
 Exempt operating foundation, 10:23
 Exempt status, 1:5, 4:16, 4:17, 4:21, 7:1, 7:3 to 7:10, 7:13, 7:31, 7:40, 8:1, 8:8, 8:28, 10:1, 10:3, 10:16, 10:18, 10:21, 10:29 to 10:31, 10:43, 12:11, 12:20, 24:10
 Expenditures, 4:18, 6:1, 6:9, 7:1, 7:4, 7:31, 8:8, 8:25, 8:27, 8:28, 9:20, 10:1, 10:2, 10:8, 10:10, 10:15 to 10:17, 10:19, 10:21, 10:22, 10:24, 10:26, 10:43, 12:11, 12:20
 Failure to distribute income, 7:8, 10:3, 10:8, 10:23, 10:30
 Family foundations, 7:8, 24:1, 24:7, 24:9, 24:10
 Functionally related business, 10:9, 10:12, 10:23, 10:25
 Governing instruments, 10:2, 10:32
 Governmental agencies, 10:20
 Grant procedure, 10:17, 10:18
 Grant programs, 10:17, 10:21
 Grants, 7:31, 8:27, 9:20, 10:17 to 10:21, 10:23, 10:24, 10:38, 10:43, 13:1, 24:9
 Guaranteed annuity lead trust, 8:20
 Income beneficiaries, 1:5, 8:21, 10:32, 13:11, 24:10
 Income tax, 1:5, 2:23, 4:18, 4:21, 6:9, 6:12, 7:5, 7:9, 8:10, 8:25, 9:20, 10:22, 13:11, 24:10
 Income test, 10:23, 10:26, 10:28, 10:29, 10:43
 Investment income, 7:1, 7:6 to 7:8, 7:31, 7:40, 8:21, 10:1, 10:3, 10:8, 10:19, 10:23, 10:24, 10:26, 10:27, 10:30 to 10:32, 10:43, 24:7
 Legislation, 8:8, 8:28, 10:15, 10:16, 12:11, 12:20
 Managers, 4:9, 4:16, 4:17, 10:1, 10:14, 10:19, 10:43

PRIVATE FOUNDATIONS—Cont'd

Minimum investment return, 10:8, 10:9, 10:23, 10:26, 10:29, 10:43
 Museums, 6:1, 10:25, 18:1
 Nature, 1:5, 4:9, 6:1, 7:4, 13:11, 24:1
 Net investment income, 7:1, 7:6 to 7:8, 7:40, 8:21, 10:1, 10:3, 10:8, 10:19, 10:23, 10:30 to 10:32, 10:43, 24:7
 Noncharitable purposes, 7:10, 10:22
 Nonexempt trusts, 10:30
 Nonprofit corporation, 2:23, 4:5, 4:9, 4:17, 4:21, 7:5, 7:13, 13:11, 24:1
 Notice, 7:31, 7:40, 8:1, 8:10, 8:25, 8:28, 9:1, 10:1, 10:4, 10:7, 10:8, 10:11, 10:12, 10:14, 10:15, 10:17, 10:28, 10:37 to 10:40, 10:42, 10:43
 Notice of termination, 10:40
 Operating foundation, 7:8, 8:10, 8:14, 10:1, 10:19, 10:23, 10:25, 10:28, 10:29, 10:34, 10:43, 18:1, 24:1, 24:7
 Organizations, 1:5, 4:5, 4:9, 4:16 to 4:18, 4:20, 4:21, 6:1, 6:9, 6:12, 7:1, 7:3, 7:5 to 7:7, 7:9, 7:13, 7:31, 7:40, 8:1, 8:8, 8:10, 8:14, 8:17, 8:20, 8:21, 8:25, 8:27, 8:28, 9:1, 9:20, 10:1, 10:3, 10:16, 10:18, 10:19, 10:23, 10:24, 10:27, 10:29, 10:31, 10:34, 10:38, 10:39, 10:41, 10:43, 12:11, 12:20, 13:1, 18:1, 24:7, 24:9
 Penalty tax, 4:9, 4:17, 4:18, 4:21, 7:40, 8:27, 10:4, 10:5, 10:8, 10:12, 10:14, 10:15, 10:23, 10:43, 12:20, 13:1
 Political campaigns, 12:11
 Pooled income fund, 8:10, 8:21, 8:28, 10:32, 24:10
 Private operating foundation, 7:8, 8:10, 10:1, 10:19, 10:23, 10:28, 10:29, 10:43, 18:1, 24:1, 24:7
 Propaganda, 8:8, 8:28, 10:15, 12:11
 Public charities, 4:16, 4:18, 7:1, 7:3, 7:6 to 7:8, 7:40, 8:1, 8:10, 8:14, 8:17, 8:21, 8:27, 8:28, 9:1, 9:20, 10:1, 10:8, 10:10, 10:20, 10:23, 10:31, 10:36 to 10:38, 10:43, 13:1, 24:7, 24:9
 Qualifying distributions, 10:3, 10:8, 10:10, 10:11, 10:23, 10:24, 10:26, 10:29, 10:43
 Redemption, 10:7, 10:41
 Securities, 8:10, 8:14, 8:21, 8:28, 10:6, 10:7, 10:12, 10:14
 Self-dealing, 4:5, 4:9, 4:16 to 4:18, 4:21, 7:31, 8:25, 8:27, 10:1, 10:2, 10:4 to 10:7, 10:12, 10:32, 10:43
 Set-asides, 10:10, 10:24
 Split-interest trust, 7:10, 10:31, 10:32
 Support test, 10:23, 10:27, 10:28, 10:43
 Tax-exempt status, 4:16, 4:17, 4:21, 7:1, 7:3 to 7:10, 7:13, 7:31, 7:40, 8:8, 10:1, 10:16,

INDEX

PRIVATE FOUNDATIONS—Cont'd

- 10:18, 10:30, 10:43, 12:11, 12:20, 24:10
- Taxable expenditures, 8:25, 9:20, 10:1, 10:2, 10:15 to 10:17, 10:21, 10:22, 10:43, 12:11
- Termination of private foundation status, 10:36, 10:37, 10:39 to 10:41, 10:43
- Timing, 6:1
- Transferee foundation, 10:41, 10:43
- Transfers, 4:18, 8:21, 8:25, 10:41, 12:20, 24:9
- Trusts, 1:5, 7:7, 7:9, 7:10, 7:31, 7:40, 8:1, 8:20, 8:21, 10:2, 10:3, 10:30 to 10:32, 10:34, 10:43, 13:11, 24:10
- Undistributed income, 10:2, 10:8, 10:11, 10:34, 10:43, 13:1
- Unitrusts, 7:10, 8:25, 10:32
- Voluntary termination, 7:1, 10:36, 10:37

PRIVATE OPERATING FOUNDATIONS

- Administrative expenses, 10:24
- Annual returns, 10:34
- Application, 10:1, 13:1
- Assets test, 10:23, 10:43, 24:8
- Charitable contribution deductions, 8:10, 10:43
- Charitable trusts, 10:34, 10:43
- Contributions, 7:8, 8:10, 8:21, 10:1, 10:23, 10:43, 13:1, 24:8
- Deductions, 8:10, 8:21, 10:23, 10:43
- Distributions, 10:23, 10:24, 10:43, 13:14, 24:8
- Endowment test, 10:23, 10:43, 24:8
- Exempt operating foundations, 10:23
- Exempt status, 7:8, 10:1, 10:43
- Family foundations, 7:8, 13:14, 24:8
- Fund raising, 13:1, 13:14
- Grants, 10:23, 10:24, 10:43, 13:1, 24:8
- Income test, 10:23, 10:43, 24:8
- Operating costs, 10:24
- Private foundations, 7:8, 8:10, 8:21, 10:1, 10:23, 10:24, 10:34, 10:43, 13:1
- Qualifications, 10:43
- Scholarships, 10:24, 24:8
- Support test, 10:23, 10:43, 24:8
- Tax-exempt status, 7:8, 10:1, 10:43

PRIVILEGES

- Contract, 1:60, 21:23, 21:24, 21:46, 23:1
- Immunity, 19:7, 21:24, 21:46
- Investments, 7:19, 8:27, 22:19, 23:15
- Nonprofit organizations, 1:27, 1:48, 1:60, 5:10, 5:13, 21:22, 21:46, 22:17, 23:1
- Tort liability, 19:7

PROBATE

- Charitable contributions, 8:21

PROBATE—Cont'd

- Claim, 18:7, 21:41
- Damages, 21:41
- Fraud, 18:7
- Income tax, 13:12, 24:10, 24:12
- Jurisdiction, 18:7
- Trusts, 8:21, 24:10, 24:12

PROCESS

- Agent, 2:7, 14:1, 15:1, 15:6 to 18:8, 22:4
- Creditor, 18:8
- Filing, 7:26, 18:7, 22:19, 24:8
- Jurisdiction, 14:2, 16:5, 18:7, 18:8, 21:10
- Mail, 15:7
- Nonresidents, 19:1
- Probate, 18:7
- Trustees, 18:7, 24:2, 24:9
- Waiver, 18:8

PROFESSIONS

- Conditions, 7:18, 26:4
- Dues, 7:18

PROFITS

- Charitable trusts, 1:4, 7:40
- Damages, 25:12
- Income, 1:1, 1:2, 1:4, 1:11, 1:43, 1:45, 7:15, 7:23, 7:25, 7:31, 7:34, 7:40, 8:4, 10:12, 11:1, 11:2, 11:18, 11:19, 11:24, 11:31, 11:32, 11:35, 12:4, 12:5, 14:25, 21:18, 22:14, 22:19, 23:7, 23:8
- Income tax, 7:25, 11:1, 11:31, 11:32, 11:35, 12:5
- Principal, 1:45, 7:15, 11:24, 22:10, 22:19
- Property, 1:2, 1:4, 1:45, 2:25, 4:5, 7:23, 7:25, 7:31, 7:34, 10:5, 10:12, 11:1, 11:18, 11:19, 11:24, 11:31, 11:35, 12:4, 22:14, 22:19, 25:12
- Recovery, 25:12
- Sale, 1:45, 7:23, 7:25, 7:34, 10:5, 10:12, 11:2, 11:18, 11:24, 11:31, 11:35, 12:4, 14:25, 22:10, 22:14, 22:19, 23:7, 23:8
- Third parties, 21:21
- Trustees, 1:1, 1:4, 1:43, 4:7, 21:18

PROMOTERS

- Corporations, 14:16

PROPERTY TAX

- Local, 21:20
- State, 21:20

PROXIES

- Trustee, 24:3
- Voting, 2:12, 2:29

PRUDENT MAN

- Standard, 4:11

PRUDENT MAN—Cont'd

Trustee, 4:11

PUBLIC BENEFIT

Charitable trusts, 1:4, 1:64

PUBLIC CHARITIES

Annual returns, 7:1, 7:40, 9:29

Capital gain property, 8:10, 8:13, 8:14, 8:28

Charitable contribution deductions, 7:1, 7:40, 8:1, 8:10, 10:43, 24:7

Charitable organizations, 1:8, 4:10, 7:1, 7:3, 7:6, 7:7, 7:40, 8:1, 8:10, 8:13, 8:14, 8:17, 8:21, 8:27, 8:28, 9:1, 9:2, 9:11, 9:29, 10:1, 10:31, 24:2, 24:3, 24:8

Churches, 7:1, 7:6, 7:40, 8:28, 9:3, 9:4, 9:17, 9:29, 9:33

Colleges, 9:3, 9:5, 9:7, 9:11, 9:33

Disqualified persons, 4:18, 9:2, 9:10, 9:12, 9:14, 9:15, 9:20, 9:24, 9:33, 10:1, 10:43, 24:9

Educational organizations, 9:3, 9:5, 9:18, 9:33

Excess benefit transactions, 4:18, 7:16, 9:2

Facts and circumstances test, 9:9 to 9:11

Family foundations, 7:8, 13:14, 24:2, 24:3, 24:7 to 24:9, 24:12

Fund raising, 13:1, 13:12, 13:14

Governmental entities, 7:1, 13:1

Governmental units, 7:6, 9:3, 9:7 to 9:11, 9:15, 9:33

Grants, 2:25, 8:27, 9:6, 9:13, 9:15, 9:20, 9:30, 9:33, 10:20, 10:23, 10:38, 10:43, 13:1, 24:8, 24:9

Hospitals, 4:10, 7:6, 9:3, 9:6, 9:17, 9:29, 9:30, 9:33, 21:1

Medical research organizations, 7:6, 9:3, 9:6, 9:33

Museums, 9:9, 18:19, 24:8

One-third support test, 9:10, 9:14, 9:15, 9:33

Publicly supported organizations, 7:6, 9:3, 9:18, 9:24, 9:33, 24:9

Schools, 2:25, 7:1, 7:40, 9:5, 9:17, 9:30, 9:33, 24:8

Sporting events, 2:25

Tax-exempt status, 2:25, 4:16, 7:1, 7:3, 7:6 to 7:8, 7:16, 7:40, 9:2, 9:4, 9:5, 9:27, 9:28, 10:1, 10:43, 24:2, 24:12

Taxable expenditures, 1:8, 9:20, 10:1, 10:43, 24:8

Termination, 1:8, 4:10, 7:1, 8:21, 10:31, 10:36 to 10:38, 10:43, 24:2, 24:3

Trustees, 1:8, 4:18, 9:11, 9:20, 9:21, 9:23, 9:24, 9:30, 9:33, 13:12, 24:2, 24:3, 24:9

Universities, 9:3, 9:5, 9:7, 9:11, 9:33, 10:38

PUBLIC OFFICE

Trust, 1:7, 1:8, 7:26, 7:31, 24:3

PUBLIC POLICY

Charitable corporations, 14:8

Consideration, 9:4

Contract, 14:3, 14:38

Fraud, 17:6, 25:4

Tort, 14:8, 17:6

QUALIFICATION

Trustees, 8:22, 8:26, 24:9

RACE

Charitable trusts, 7:40

RATES

Estate tax, 24:10

Income tax, 11:1, 11:32, 18:27, 20:5, 24:10

Interest, 2:15, 9:11, 11:32, 20:5, 24:10

REAL ESTATE

Alienation, 17:2, 17:4

Investment trusts, 1:56

Leases, 11:13

Liability insurance, 17:3, 17:4

Management, 1:56, 7:15, 7:28, 10:25, 17:4, 17:8

Possession, 16:12

Security interest, 17:3, 17:5

Tort, 17:2

Trustees, 1:56, 16:12

Trusts, 1:56, 11:24, 16:22

Valuation, 10:25

REAL ESTATE INVESTMENT TRUSTS

Purpose, 1:56

RECEIPTS

Allocation, 6:2, 11:9, 22:15

Form, 2:12, 6:10, 7:1, 7:3 to 7:5, 7:11, 7:13, 7:19, 7:23, 7:26, 7:27, 7:31, 7:39, 7:40, 9:28 to 9:30, 11:9, 11:22, 13:5, 16:26, 20:1, 20:14, 20:17, 20:19, 22:15, 24:3

Reporting, 6:2, 6:10, 7:1, 7:40, 9:30, 16:26, 20:15, 20:16, 20:19, 21:18, 25:2

RECORDING

Title, 17:3, 17:4

RECORDS

Charitable trusts, 4:22

Duty, 1:6, 4:22, 6:1, 21:10, 21:11, 21:22, 21:42, 21:46

Negligence, 4:22

Probate, 8:21

Trust instrument, 1:6

Trustee, 1:6, 1:11, 1:60, 4:22, 8:21, 8:22, 10:19, 10:32

INDEX

REDEMPTION

Trust, 10:7

REGISTRATION

Assets, 2:25, 22:19

Trusts, 14:38

REIMBURSEMENT

Trustee, 1:54, 1:56

RELATIVES

Spouse, 21:41, 21:46, 27:10, 27:11

Support, 21:41

RELEASE

Consent, 19:17, 21:42, 21:46

Husband, 21:46

Personal liability, 21:24

Spouse, 21:46

Trustees, 24:3

RELIANCE

Estoppel, 21:25

Fraud, 18:7

RELIGION

Actions, 1:45, 21:34, 23:2

Adoption, 8:5

Aid, 8:6, 14:38, 16:8, 19:19, 19:29, 19:32

Charitable contributions, 7:40, 23:15

Charitable trusts, 1:4, 1:5, 7:40

Churches, 1:45, 7:40, 9:4, 16:2, 16:3, 16:7 to 16:9, 16:11, 16:25

Discrimination, 5:10, 7:19, 8:5, 8:6, 10:18, 14:3, 14:38, 23:2, 23:5, 23:10, 23:15

Evidence, 5:10, 7:19, 21:34

Gifts, 7:40

Promotion, 1:5, 8:5

Restrictions, 16:8, 16:9, 18:12, 19:32, 23:2

Statutes, 1:45, 5:16, 16:8, 19:27, 23:2

Tax exemptions, 16:25

Title, 1:4, 5:10, 5:16, 7:19

Trust, 1:4, 1:5, 1:45

Trustee, 1:4, 1:5

RELIGIOUS ORGANIZATIONS

Churches, 1:9, 1:32, 1:45, 1:64, 9:4, 16:1, 16:2, 16:6, 16:8, 16:13, 16:14, 16:18 to 16:20, 16:23, 16:25 to 16:27, 16:29, 16:30

Discrimination, 5:13, 14:38, 16:6

Exclusively religious test, 9:4, 16:26

Incorporation, 1:1, 1:32, 1:45, 2:25, 16:13, 16:14, 16:18 to 16:20, 16:23, 16:30

Religious activities, 16:27

Social clubs, 1:1, 14:38, 26:10

RELIGIOUS ORGANIZATIONS—Cont'd

State intervention, 16:2, 16:6, 16:30

REMAINDER

Accounting, 8:22, 10:32

Charitable remainder trusts, 8:24, 10:32, 24:10

Charitable trusts, 7:10, 13:11

Estate tax, 7:10, 8:25, 24:10, 24:12

Expenses, 2:12, 7:25, 8:10, 18:27, 24:11

Gift tax, 8:24, 8:25, 18:19

Income tax, 7:25, 8:10, 8:24 to 8:26, 13:11, 18:19, 18:27, 24:10, 24:12

Power of appointment, 8:25

Termination, 2:12, 8:21 to 8:25, 21:41

Trustee, 8:20 to 8:26, 10:32, 13:11, 24:10, 24:11

Valuation, 8:22, 8:24 to 8:26

REMAND

Appeal, 18:7, 18:28

Evidence, 18:6, 18:28

Substantial evidence, 18:28

REMEDIES

Attorney General, 18:7

Charitable trusts, 7:40

Conversion, 18:7, 18:8

Creditor, 18:8

Damages, 14:12, 18:8

Discovery, 18:7

Information, 7:38, 7:40, 16:27, 18:7

Parties, 7:40, 18:7, 18:8

Procedure, 25:5

Trustee, 18:8

RENT

Depreciation, 11:22, 11:33, 13:2

REORGANIZATION

Stock, 11:12

REPAIR

Possession, 18:22

Real estate, 17:2

REPLEVIN

Standing, 18:7

REPORT

Accounting, 6:1 to 6:3, 9:29

Charitable trusts, 10:34

Courts, 2:25, 18:6, 18:7, 21:43, 21:44, 21:46, 22:14

Creditors, 6:2, 15:14

Ethics, 6:1, 18:6, 18:7

Fiduciary tax return, 20:5

REPORT—Cont'd

- Receipts, 6:2, 7:26, 7:27, 7:31, 9:29, 9:30, 20:1, 20:14 to 20:17, 25:2
- Review, 10:17, 18:6, 18:7, 21:24, 21:46
- Trusts, 7:31, 10:34

REPRESENTATION

- Parties, 14:23, 14:32
- Payments, 9:20, 14:37

REPUDIATION

- Statute of Limitations, 18:6

RESEARCH

- Income tax, 11:13, 11:35

RESERVES

- Creation, 17:2, 24:3
- Depletion, 24:3
- Depreciation, 24:3

RESIDENCE

- Jurisdiction, 18:7
- Possession, 8:18, 18:7

RESIGNATION

- Agreement, 24:3
- Costs, 1:35
- Statutes, 1:35
- Trustees, 24:3
- Voluntary, 2:12

RESPONDEAT SUPERIOR

- Torts, 14:7, 14:8, 14:38

RESTATEMENT

- Trusts, 1:5

RESTITUTION

- Remedies, 18:7

RESTRICTIONS

- Charitable trusts, 1:64, 4:15, 7:7, 7:10, 10:30, 13:11

RESTRICTIVE COVENANTS

- Enforce, 17:6

RETIREMENT

- Investment, 7:31, 9:11, 22:19
- Partnership, 7:31
- Plans, 7:31
- State law, 7:31, 21:8

RETURNS

- Form 1041, 10:34
- Income tax, 2:23, 4:21, 6:9, 6:12, 7:27, 7:39, 13:6, 16:27, 20:5, 20:13, 20:19, 24:8

REVIEW

- Investments, 10:17, 22:7

REVISED MODEL NONPROFIT CORPORATION ACT

- Articles of incorporation, 1:1, 1:39, 2:2, 3:1, 3:17
- Conflict of interest, 1:37, 4:5, 4:17, 18:39
- Derivative actions, 1:12
- Directors, 1:1, 1:10 to 1:12, 1:19, 1:28, 1:37, 1:39, 1:50, 1:55, 1:62, 2:2, 3:1, 3:11, 3:17, 4:1, 4:2, 4:5, 4:13, 4:17, 5:2, 18:39
- Georgia, 1:23
- Indemnification, 1:50, 1:55, 4:13
- Liability, 1:1, 1:10, 1:11, 1:28, 1:50, 1:55, 1:62, 4:1, 4:2, 4:5, 4:13, 4:17
- Members, 1:1, 1:10 to 1:12, 1:16, 1:28, 1:37, 1:39, 1:55, 1:62, 2:2, 3:1, 3:11, 3:17, 4:1, 4:2, 4:5, 4:13, 4:17, 5:2
- Mutual benefit corporation, 1:1, 1:11, 1:16, 1:38, 1:39, 2:2, 3:1, 4:5
- North Carolina, 1:46
- Officers, 1:1, 1:10 to 1:12, 1:19, 1:28, 1:50, 1:55, 1:62, 4:13, 5:2
- Oregon, 1:50
- Public benefit corporation, 1:16, 1:38, 1:39, 2:2, 3:17
- Removal, 1:55, 3:11, 3:17
- Suspension, 3:11, 18:39
- Termination, 3:1, 3:11

REVOCATION

- Federal tax, 7:33
- Methods, 7:33

RHODE ISLAND

- Guardian, 1:52

RISK

- Assumption of risk, 5:9
- Compensation, 5:9, 18:11, 18:21

ROYALTIES

- Book, 11:20

SALARY

- Administrators, 4:19, 24:8
- Agreement, 12:3, 24:9
- Allocation, 12:16
- Amount, 4:19, 9:30, 11:33, 12:3, 12:16, 20:9, 22:9, 24:8, 24:9
- Charitable trust, 13:12, 24:8
- Commission, 1:2
- Control, 4:19, 13:12, 20:9, 24:8, 24:9
- Deferred compensation, 12:16
- Gift, 13:12, 24:9

INDEX

SALARY—Cont'd

Income tax, 13:12, 24:8
Increase, 24:8
Right, 14:16, 19:21
Self-employment, 4:19
Statutes, 19:21
Time, 12:3, 20:9
Trustees, 9:30, 13:12, 24:9
United States, 9:30, 19:21

SALE

Acceptance, 18:6, 24:3, 27:2, 27:11
Advertisement, 18:35
Agents, 2:12, 14:38, 21:26, 24:3
Alienation of property, 14:38
Charitable trusts, 10:3
Conditions, 2:12, 4:18, 7:25, 11:9, 11:12, 24:3
Consideration, 4:18, 8:10, 11:12, 12:4, 14:25, 18:6, 18:28, 20:9, 22:15, 22:19
Construction, 11:12, 11:30, 18:6
Contracts, 2:12, 6:1, 11:4, 14:38, 15:8, 18:28, 21:46, 22:4, 22:19
Corporate property, 2:13
Court, 4:3, 4:18, 7:23, 7:34, 11:13, 11:17, 14:12, 14:38, 15:14, 16:22, 16:26, 18:5 to 18:8, 18:21, 18:28, 18:35, 21:26, 21:46, 22:4, 22:10, 23:12
Deed, 16:12
Delegation, 2:12
Discretion, 8:25, 8:26, 14:12, 18:6, 18:8, 18:24, 22:19, 24:3
Duties, 2:12, 4:3, 18:6, 22:4, 22:19, 24:3
Gift, 2:12, 6:1, 8:10, 8:25, 10:12, 11:6, 11:12, 11:15, 11:25, 14:27, 18:3, 18:7, 18:8, 18:21, 18:24, 21:46
Gift tax, 8:25
Investments, 4:3, 7:22, 8:25, 8:26, 11:18, 11:35, 22:10, 22:19, 23:7, 24:3
Mandatory, 8:26, 14:12
Methods, 6:1, 11:17, 14:12, 14:38, 18:6, 21:26
Notice, 2:12, 7:25, 8:10, 8:25, 10:12, 14:12, 14:27, 14:38, 15:8, 16:12, 18:7, 18:21, 18:35, 22:14, 22:19, 24:3
Option, 11:18, 22:15
Payment, 1:45, 2:12, 4:18, 7:23, 7:25, 7:26, 8:10, 8:25, 8:26, 10:6, 11:18, 11:24, 11:25, 14:27, 15:14, 16:29, 18:8, 20:19, 22:14, 22:19, 24:3
Price, 7:23, 7:25, 10:3, 11:9, 11:24, 11:25, 11:30, 14:27, 18:6, 18:21, 18:35, 22:4, 22:15, 23:8, 24:3, 27:9
Proceeds, 6:1, 7:25, 7:26, 10:6, 11:9, 11:30, 11:35, 14:28, 16:22, 18:5, 18:6, 18:24, 20:5, 20:19, 21:19, 24:3

SALE—Cont'd

Remedies, 14:12, 18:7, 18:8
Restitution, 18:7
Securities, 2:12, 8:10, 10:6, 10:12, 14:25 to 14:28, 14:38, 22:10, 22:19
Third party, 22:4, 22:10, 23:12
Trust property, 4:3, 24:3
Trustee, 4:3, 4:18, 8:25, 8:26, 16:22, 18:8, 24:3

SCHOOLS

Advancement, 19:29, 23:15
Appeals, 2:25, 7:40
Bequests, 9:33
Charitable contributions, 7:1, 7:5, 7:39, 7:40, 11:1, 13:5, 23:15
Charitable trusts, 7:40
Corporations, 11:1, 14:31
Defined, 19:1, 19:22, 23:4, 23:13
Distributions, 7:29, 23:15, 24:8
Expenses, 2:25, 7:13, 7:29, 7:39, 7:40, 9:30, 14:31, 23:4, 24:8
Gifts, 7:29, 7:39, 7:40, 9:33, 13:5
Loans, 7:5, 7:13, 10:25, 11:29, 23:4, 23:15
Payment, 2:25, 7:28, 7:29, 7:39, 11:29, 19:14, 23:15
Support, 2:25, 7:13, 8:6, 9:17, 9:30, 9:33, 19:5, 19:29, 24:8
Trustee, 7:11

SCIENCE

Charitable trusts, 1:4

SEAL

Trusts, 2:15

SECURITIES

Sales, 4:7, 10:6, 10:12, 14:27, 25:6
Shareholders, 4:7, 8:28
Trust indenture, 8:28
Trustees, 4:7, 8:22, 9:11, 9:24, 9:30
Valuation, 8:22

SECURITY

Consideration, 14:25, 16:30, 17:3, 22:19
Corporate, 2:15, 5:4, 17:3, 22:19
Debt, 11:25, 27:8, 27:9
Mortgages, 11:25, 24:3
Negligence, 2:15
Sale, 11:25, 14:25, 14:28, 14:38, 16:29, 21:46, 22:10, 22:19, 24:3, 27:9
Trustee, 1:8, 24:3
Trusts, 1:8, 2:15, 14:38, 24:3

SELF-DEALING

Administrators, 24:8
 Attorneys, 3:10, 4:13, 8:3, 24:3, 24:6
 Loyalty, 4:5, 4:22
 Shareholders, 7:31
 Trustees, 1:8, 4:9, 4:11, 4:18, 4:22, 8:3, 8:22, 8:26, 10:32, 24:3

SERVICE OF PROCESS

Agent, 2:7, 14:1, 15:1, 15:6, 15:7
 Mail, 15:7

SETTLEMENT

Charitable trusts, 10:31
 Claims, 18:8
 Wife, 10:32

SHAREHOLDERS

Gifts, 8:28
 Income tax, 7:25
 Jurisdiction, 20:2
 Officers, 1:35, 2:1, 2:29, 4:14, 7:21, 7:25, 8:2
 Trustees, 4:7, 21:18

SIGNATURE

Trustee, 8:26

SKILL

Sales, 18:35
 Trust investments, 4:3
 Trustee, 1:6, 4:3, 4:8, 4:11

SOCIAL CLUBS

Associate members, 23:1, 23:15
 Charitable contributions, 7:1, 7:40, 23:14, 23:15
 Corporation-sponsored membership, 23:1
 Death benefits, 23:8
 Discrimination, 7:19, 8:6, 14:3, 14:38, 23:2, 23:5, 23:10, 23:15
 Distributions, 1:1, 23:1, 23:5, 23:8, 23:15
 Expulsion of members, 23:3
 Fraternities, 7:19, 8:6, 11:29, 23:1 to 23:15
 Gross receipts, 7:1, 7:19, 7:40, 23:7, 23:9, 23:15
 Liquidating distributions, 23:5, 23:8, 23:15
 Members, 1:1, 1:2, 7:19, 7:40, 11:27 to 11:29, 11:31, 11:35, 14:3, 14:38, 23:1 to 23:13, 23:15
 Nature, 1:1, 1:2, 8:6, 11:35, 14:3, 23:1, 23:9
 Private, 7:1, 7:19, 7:40, 8:6, 14:3, 14:38, 23:2 to 23:5, 23:15, 26:10
 Purposes, 1:2, 7:19, 7:40, 11:2, 11:27 to 11:29, 11:35, 23:1, 23:2, 23:4 to 23:8, 23:11, 23:14, 23:15
 Religious groups, 23:10, 23:15

SOCIAL CLUBS—Cont'd

Restrictions, 23:2, 23:11
 Right of association, 14:3, 23:1, 23:2, 23:11, 23:15
 Sororities, 7:19, 8:6, 11:29, 23:1 to 23:15
 Tax-exempt status, 7:1, 7:19, 7:40, 8:6, 14:3, 14:38, 23:1, 23:5 to 23:8, 23:10, 23:11, 23:15
 Taxable income, 7:1, 7:40, 11:2, 11:27 to 11:31, 11:35, 23:4, 23:7, 23:11, 23:15
 Transactions, 11:2, 11:35, 23:2, 23:4, 23:8, 23:15
 Unrelated business taxable income, 7:1, 7:40, 11:2, 11:27 to 11:31, 11:35, 23:4, 23:7, 23:11, 23:15

SOCIAL SECURITY

Election, 7:5, 16:29
 Income Tax, 4:21, 5:4, 7:5
 Reporting, 21:46

SOCIETIES

Charitable purposes, 4:10, 7:5, 7:14, 7:40, 23:15
 Title, 1:9
 Unincorporated associations, 1:9

SOLICITATION

Charities, 2:25, 7:39, 7:40, 9:11, 9:29, 13:5

SORORITIES

Alcoholic beverages, 23:11, 23:12, 23:15
 Annual dues, 7:19, 23:7
 Charitable contributions, 23:14, 23:15
 Educational purpose, 8:6
 Hazing, 23:13, 23:15
 Initiation fees, 7:19, 23:7
 Liability, 23:12, 23:13, 23:15
 Right of association, 19:18, 23:1, 23:2, 23:11, 23:15
 Tax deduction, 23:14
 Tax-exempt status, 7:19, 8:6, 23:1, 23:5 to 23:8, 23:10, 23:11, 23:15
 Taxation, 23:4

SOUTH CAROLINA

Statutes, 18:11
 Trust, 18:11

SOUTH DAKOTA

Trustee, 1:54

SOVEREIGN

Trustee, 18:8

SPECIFIC PERFORMANCE

Contract, 21:38, 22:4
 Sale, 22:4

INDEX

SPLIT INTEREST TRUSTS

Charitable trusts, 1:5
Gift tax, 1:5
Income tax, 1:5

SPOUSE

Basis, 21:41
Charitable contributions, 8:17
Divorce, 27:11
Gifts, 21:41, 21:46
Insurance, 7:21, 21:41
Loan, 25:6
Partnerships, 9:12
Penalties, 21:46
Release, 21:46
Sales, 21:46, 25:6
Separate property, 27:10
Support, 9:12, 21:41
Surviving spouse, 7:21, 8:17, 21:41
Trustees, 9:24
Trusts, 9:12

STANDARDS

Charitable trustees, 1:4
Discretionary powers, 4:2, 4:22, 19:2
Estate tax, 13:12
Income tax, 4:13, 4:18, 6:12, 13:12
Lack of, 18:7

STANDING

Interference, 25:7
Third parties, 14:5

STATE

Trustee, 1:4, 1:6 to 1:8, 1:36, 1:41, 1:54, 1:56,
1:60, 1:64, 4:17, 4:18, 4:22, 8:22, 8:25, 8:26,
13:11, 14:1, 16:24, 18:8, 24:2, 24:3, 24:5,
24:9 to 24:11

STATES

Charitable trusts, 1:4, 1:64, 4:15, 4:22, 7:40, 14:6,
24:4
Trust, 1:1, 1:4, 1:6 to 1:8, 1:56, 1:60, 1:64, 2:12,
3:10, 4:2, 4:9, 4:11, 4:15, 4:22, 7:24, 8:10,
9:30, 11:5, 13:12, 14:1, 14:6, 14:8, 17:3, 17:5,
18:1, 18:11, 18:25, 18:39, 24:2 to 24:5, 24:8,
24:12, 27:1, 27:7, 27:11
Trustee, 1:4, 1:6 to 1:8, 1:11, 1:36, 1:54, 1:56,
1:60, 1:64, 4:2, 4:11, 4:12, 4:17, 4:22, 14:1,
18:8, 24:2 to 24:5

STATUTE OF LIMITATIONS

Agency, 18:6, 18:8, 21:25, 21:46
Assessments, 18:6
Creditors, 18:8

STATUTE OF LIMITATIONS—Cont'd

Evidence, 18:6, 18:8, 18:21
Fraud, 18:6, 18:7
Judgments, 18:8
Penalties, 21:46
Repudiation, 18:6
Statutes, 18:6, 18:7, 21:25, 21:46
Third parties, 21:46
Title, 18:6 to 18:8, 18:21
Trustees, 18:7

STATUTES

Access, 18:7, 19:4, 21:37, 21:46
Advances, 1:43, 21:25, 21:38
Alienation, 17:2, 17:4
Assessments, 1:45, 3:11, 17:2, 17:6, 18:6, 27:1
Canada, 18:28
Cemetery, 27:1, 27:11
Charitable trusts, 1:3, 1:64, 4:22
Choice of law, 18:7
Church property, 16:4, 16:14, 16:20
Collection items, 6:1, 18:24
Compensation, 1:12, 1:35, 1:43, 2:29, 3:10, 3:18,
4:14, 4:17, 4:21, 4:22, 5:9, 18:11, 18:38,
19:27, 21:38
Consideration, 3:7, 16:4, 17:3, 18:1, 18:6, 18:28,
21:33, 22:19
Contracts, 1:9, 5:16, 6:1, 13:9, 18:28, 19:10,
19:21, 21:46, 22:4, 22:8, 22:18, 22:19
Creditors, 1:45, 15:9, 15:14
Cy pres, 1:64, 4:10, 15:11, 15:17
Death, 1:35, 3:7, 14:9, 18:6, 18:7, 21:41, 21:46
Disclaimer, 18:6
Discretion, 3:17, 5:7, 16:16, 17:6, 18:6, 18:24,
18:40, 21:25, 22:19
Distributions, 1:1, 1:43, 22:19
England, 18:7
Federal, 2:2, 2:4, 2:27, 2:29, 4:7, 4:10, 4:14, 4:17,
5:7, 5:16, 6:1, 14:9, 14:28, 15:10, 18:1, 18:7,
18:10, 18:11, 18:28, 18:34, 18:40, 19:10,
19:21, 19:27, 21:20, 21:24, 21:37, 21:46,
22:10, 22:19
Fraud, 13:9, 15:14, 16:4, 17:6, 18:6, 18:7
Gift, 4:10, 6:1, 15:11, 18:7, 18:24, 18:40, 21:41,
21:46
Homicide, 21:41
Husband, 21:38, 21:46
Income, 1:1, 1:33, 1:35, 1:43, 1:45, 1:64, 2:4,
2:27, 4:13, 4:21, 21:46, 22:19
Insurance, 2:4, 4:13, 4:14, 5:9, 17:2 to 17:4, 18:7,
21:25, 21:41
Inventory, 18:7, 18:11

STATUTES—Cont'd

Investments, 4:2, 4:22, 22:1, 22:10, 22:19
 Jurisdiction, 4:2, 14:28, 18:7
 Leases, 4:17, 6:1
 Louisiana, 18:5, 18:7
 Loyalty, 4:2, 4:22, 18:6, 18:40
 Merger, 1:12, 1:49, 15:1, 15:9 to 15:11, 15:14, 15:17
 Modification, 14:9, 18:34
 Natural resources, 18:11, 18:28, 18:40
 New York, 1:1, 1:45, 1:64, 2:4, 2:29, 3:7, 3:9, 3:10, 3:17, 4:13, 5:6, 16:21, 18:1, 18:6, 18:7, 18:28
 Principal, 1:45, 4:20, 14:9, 18:6, 19:21, 22:1, 22:4, 22:10, 22:19, 23:12
 Private foundations, 4:17, 4:20, 4:21, 6:1, 18:1
 Probate, 18:7, 21:41
 Public policy, 17:6
 Recording, 17:2 to 17:4
 Resignation, 1:35
 Sales, 1:64, 4:7, 4:17, 6:1, 18:5, 18:24, 18:40, 21:19, 21:26, 21:46, 23:12
 Stock, 1:12, 1:29, 1:34, 1:35, 1:43, 1:45, 1:49, 1:64, 2:29, 14:28, 22:2, 22:4, 22:6, 22:10, 22:18, 22:19
 Supervision, 1:1, 18:1
 Tax, 1:3, 2:2, 2:4, 2:27, 2:29, 4:10, 4:13, 4:17, 4:20 to 4:22, 5:16, 6:1, 15:10, 18:1, 18:40, 21:20, 21:46, 22:10, 22:19, 23:2, 24:5, 27:11
 Third parties, 21:45, 21:46, 23:12
 Tort, 17:2, 17:6, 18:34, 21:25, 21:26, 21:46
 Trust, 1:1, 1:3, 1:45, 1:64, 3:10, 4:2, 4:10, 4:22, 14:1, 15:10, 15:17, 16:15, 16:16, 16:24, 17:3, 17:4, 18:1, 18:11, 24:5, 27:1, 27:11
 Trustees, 1:1, 1:3, 1:43, 1:64, 4:2, 4:7, 4:22, 16:18, 16:20, 18:7, 18:24, 18:40
 Uniform Commercial Code, 17:3, 18:5 to 18:7
 Unincorporated associations, 1:3, 1:9, 1:64, 14:1
 United States, 1:1, 6:1, 14:9, 15:14, 18:1, 18:7, 18:9 to 18:11, 18:28, 18:34, 18:40, 19:18, 19:21, 22:19
 Voting stock, 22:6
 Wife, 18:6, 18:7, 21:38
 Writing, 3:10, 3:11, 3:16, 3:17, 4:21, 14:9, 15:14, 18:9

STOCK

Administrators, 24:8
 Allocation, 6:2, 7:25, 22:5, 22:12, 22:14, 22:15, 22:19
 Assessments, 1:45, 1:51, 7:31
 Assignment, 14:38
 Bank, 22:14

STOCK—Cont'd

Basis, 1:26, 1:31, 7:23, 7:25, 7:30, 7:35, 8:28, 10:14, 10:25, 11:12, 13:2, 22:5, 22:10, 22:14, 22:15, 22:19, 24:8
 Calls, 10:14
 Dividends, 1:11 to 1:14, 1:21, 1:31, 1:35, 1:43, 1:45, 1:54, 1:64, 2:24, 2:29, 6:2, 7:23, 7:25, 7:31, 10:12, 10:14, 11:22, 12:7, 21:18, 22:4, 22:5, 22:7, 22:10, 22:12, 22:14, 22:15, 22:18, 22:19, 23:8
 Income, 1:2, 1:11, 1:13, 1:14, 1:21, 1:30, 1:32, 1:35, 1:43 to 1:45, 1:54, 1:64, 2:15, 7:23, 7:25, 7:31, 7:35, 8:10, 8:14, 8:28, 10:6, 10:12, 10:14, 10:25, 10:31, 10:43, 11:12, 11:22, 13:2, 14:25, 21:18, 22:5, 22:12, 22:14, 22:15, 22:19, 23:8, 24:3, 24:8
 Insurance, 1:21, 7:31, 10:6, 10:14, 21:18, 24:3
 Joint venture, 10:12, 10:43, 22:10, 22:19
 Possession, 2:15
 Preferred stock, 7:23, 7:25, 22:6
 Principal, 1:20, 1:45, 6:2, 10:25, 12:7, 14:27, 22:4, 22:10, 22:15, 22:19, 24:3, 24:8
 Purchase, 1:11, 1:45, 1:54, 2:15, 3:1, 7:23, 7:25, 7:35, 10:12, 10:14, 11:12, 22:10, 22:14, 22:15, 22:19, 23:8
 Sale, 1:45, 7:23, 7:25, 8:10, 10:6, 10:12, 11:12, 14:25, 14:27, 14:28, 14:38, 22:4, 22:10, 22:14, 22:15, 22:19, 23:8, 24:3
 Securities, 1:2, 1:54, 7:30, 8:10, 8:14, 8:28, 10:6, 10:12, 10:14, 14:25, 14:27, 14:28, 14:38, 22:10, 22:19
 Trust, 1:2, 1:31, 1:41, 1:45, 1:64, 7:31, 8:10, 8:19, 8:28, 10:31, 10:43, 24:3, 24:8
 Trustee, 1:11, 1:41, 1:54, 1:64, 10:31, 12:7, 24:3
 Valuation, 10:25, 13:4
 Voting, 1:26, 1:30 to 1:32, 1:42, 1:44, 1:49, 2:29, 10:12, 10:13, 10:43, 22:6, 23:8

STUDENTS

Charitable contributions, 23:15
 Loans, 10:14, 10:18, 23:15

SUBSIDIARY

Sale, 11:12, 11:24, 22:15
 Trustees, 9:21, 12:7, 21:18, 24:9

SUFFERING

Relief, 21:10

SUPERVISION

Charitable trusts, 1:4, 7:7
 Private trusts, 1:4

SUPPORT

Child, 21:10

INDEX

SUPPORT—Cont'd

Consideration, 4:5, 8:19, 9:11, 9:13, 10:39, 18:6, 18:16, 20:9
Construction, 18:6
Contracts, 18:2
Creditors, 18:8
Definition, 9:1, 9:14, 16:26, 20:15, 21:41
Discretionary, 10:39
Distributions, 9:23, 10:23, 10:24, 10:29, 10:43, 24:8, 24:9, 24:11
Fraud, 2:25, 18:6, 18:7, 18:16
Income payments, 24:11
Income tax, 6:12, 20:5, 20:13, 20:19, 24:8
Investments, 9:30, 10:1, 10:43, 24:8
Mortgages, 11:24
Payment, 2:25, 4:17, 7:26, 9:15, 9:19, 11:14, 11:24, 12:19, 16:29, 18:8, 20:19, 24:9
Promise, 18:6, 18:8
Spouse, 9:12, 21:41
Standards, 4:17, 6:12, 8:6, 18:7, 19:5, 21:41, 21:42
Statutes, 4:17, 18:6, 18:7, 21:41

SURETIES

Bond, 2:12

SURPLUS

Income, 7:3, 27:5

SURRENDER

Release, 21:24

TABLES

Estate tax, 24:10
Gift tax, 8:24
Income tax, 8:24, 24:10

TAX

Administrators, 4:19, 24:8
Allocation, 7:25, 12:16, 22:5, 22:12, 22:14 to 22:16, 22:19
Annuity trusts, 7:10, 8:24
Appeals, 2:25, 7:36, 7:38, 7:40
Apportionment, 19:3
Assessment, 7:28, 10:5, 10:39, 12:12, 12:20, 13:8, 16:6, 16:27, 17:8, 21:14, 21:15, 26:7, 27:4
Capital gains, 7:19, 7:22, 10:3, 10:23, 23:7
Charitable contributions, 2:4, 2:29, 7:1, 7:5, 7:14, 7:15, 7:18, 7:23, 7:30, 7:31, 7:39, 7:40, 8:10, 8:13, 8:14, 8:16, 8:18, 8:19, 8:21, 8:22, 8:24 to 8:26, 8:28, 10:30, 11:1, 13:2, 13:5, 13:6, 13:8, 23:14, 23:15
Charitable remainder trusts, 8:24, 10:32, 24:10

TAX—Cont'd

Charitable trusts, 1:3, 1:5, 4:22, 7:7, 7:10, 7:40, 10:2, 10:3, 10:30, 10:31, 10:34, 10:43, 13:11, 14:6, 24:4
Consent, 7:25, 10:39, 21:22, 21:46, 27:11
Covenants, 7:28
Damages, 1:44, 4:13, 4:22, 14:38, 21:46, 25:12
Deferred compensation, 4:18, 12:16
Elections, 7:26, 20:13, 20:19, 25:12
Estate tax, 7:9, 7:10, 8:25, 13:12, 24:10, 24:12
Excise Tax, 4:19, 4:22, 7:1, 7:7, 7:8, 7:10, 7:16, 7:31, 7:40, 8:8, 8:21, 8:27, 10:1, 10:3, 10:4, 10:6, 10:11, 10:19, 10:22, 10:23, 10:30 to 10:32, 10:43, 12:3, 12:17, 21:15, 21:22, 24:7, 24:8
Expenses, 1:7, 1:8, 2:25, 4:13, 4:22, 6:1, 6:10, 6:12, 7:13 to 7:15, 7:18, 7:21 to 7:23, 7:25, 7:26, 7:29, 7:31, 7:39, 7:40, 8:3, 8:8, 8:10, 9:30, 10:3, 10:7, 10:8, 10:10, 10:22, 10:23, 11:3, 11:33, 12:16, 12:19, 13:8, 13:12, 18:27, 22:15, 23:4, 24:3, 24:5, 24:6, 24:8, 24:11
Failure to pay, 10:39
Federal taxation, 2:27, 23:4
Gift Tax, 1:5, 7:29, 8:24, 8:25, 10:31, 18:19
Identification number, 7:4, 7:36, 8:10, 13:4, 18:20
Income tax, 1:5, 1:7, 2:4, 2:23, 2:27, 4:13, 4:18, 4:21, 5:4, 6:9, 6:12, 7:5, 7:9, 7:25, 7:27, 7:32, 7:39, 8:3, 8:10, 8:24 to 8:26, 9:5, 9:20, 10:22, 11:1, 11:12, 11:13, 11:31, 11:32, 11:35, 12:5, 13:5, 13:6, 13:8, 13:11, 13:12, 16:1, 16:27, 18:19, 18:27, 20:1, 20:3, 20:5, 20:13, 20:19, 24:3, 24:6, 24:8, 24:10, 24:12, 26:2, 26:5
Jurisdiction, 8:3, 11:11, 11:35, 14:6, 14:38, 16:6
Life insurance, 7:22, 10:14, 24:3
Modification, 11:18, 21:15
Mortgage, 10:6, 11:25, 11:33
Ownership, 7:25, 7:28, 7:29, 12:7, 14:38, 16:30, 17:8, 21:13, 22:5, 22:10, 22:15, 22:19
Payment, 2:24, 2:25, 2:29, 4:13, 4:17 to 4:19, 4:21, 5:16, 7:15, 7:17, 7:18, 7:20, 7:21, 7:23, 7:25, 7:26, 7:28, 7:29, 7:31, 7:39, 8:10, 8:21, 8:22, 8:24 to 8:27, 9:20, 10:4, 10:6, 10:7, 10:10, 10:18, 10:22, 10:32, 10:36, 11:18, 11:20, 11:22, 11:25, 11:33, 12:2, 12:3, 12:12, 12:19, 12:22, 13:6, 13:8, 16:1, 16:29, 16:30, 20:19, 21:20, 21:21, 22:9, 22:14, 22:16, 22:19, 23:5, 23:9, 23:15, 24:3, 24:6, 24:9, 24:12, 25:11, 26:7
Planning, 19:3, 21:46
Property tax, 21:20
Residence, 8:10, 8:18, 8:19, 8:28, 10:6, 12:21, 24:10

TAX—Cont'd

Sales, 2:25, 4:17, 4:18, 6:1, 6:10, 7:19, 7:23, 7:25, 7:40, 10:6, 10:12, 11:3 to 11:5, 11:12, 11:15, 11:20, 11:31, 11:35, 13:4, 16:28, 16:29, 18:20, 18:40, 21:17, 21:46, 22:14, 22:15, 23:11

Spouses, 7:24, 7:40

Standing, 7:33, 13:4, 14:6, 18:20

State, 1:3, 1:7, 1:8, 1:44, 1:48, 2:2, 2:4, 2:23, 2:25, 2:27 to 2:29, 4:10, 4:13, 4:17 to 4:22, 5:16, 6:1, 6:12, 7:5, 7:13, 7:17, 7:18, 7:22 to 7:29, 7:31, 7:32, 7:39, 7:40, 8:2, 8:3, 8:8, 8:10, 8:19, 8:22, 8:25, 8:26, 8:28, 9:4, 9:23, 9:27, 9:29, 9:33, 10:2, 10:12, 10:16, 10:18, 10:34, 10:39, 10:42, 10:43, 11:1, 11:3, 11:4, 11:11, 11:13, 11:33, 11:35, 12:13, 12:14, 12:16, 12:19, 12:21, 12:22, 13:1, 13:2, 13:4, 13:11, 14:3, 14:6, 14:38, 15:10, 16:6, 16:30, 18:1, 18:20, 18:27, 18:40, 19:3, 19:5, 19:6, 19:29, 19:31, 19:32, 20:3, 20:13, 20:19, 21:2, 21:14, 21:15, 21:17, 21:20, 21:21, 21:46, 22:10, 22:15, 22:19, 23:2, 23:11, 23:15, 24:2, 24:3, 24:5 to 24:12

Statutes, 1:3, 2:2, 2:4, 2:27, 2:29, 4:10, 4:13, 4:17, 4:20 to 4:22, 5:16, 6:1, 15:10, 18:1, 18:40, 21:20, 21:46, 22:10, 22:19, 23:2, 24:5, 27:11

Tangible personal property, 8:10, 8:18, 8:28, 13:2

Trustee, 1:5, 1:7, 1:8, 4:5, 4:16 to 4:18, 4:22, 7:9, 7:11, 8:21, 8:22, 8:24 to 8:26, 9:20, 10:19, 10:30 to 10:32, 12:7, 13:11, 24:2 to 24:5, 24:9 to 24:11

Trusts, 1:3, 1:5, 1:7, 1:8, 4:22, 7:7, 7:9, 7:10, 7:31, 7:35, 7:40, 8:1, 8:21, 8:24, 10:2, 10:3, 10:30 to 10:32, 10:34, 10:43, 11:5, 11:32, 13:11, 14:6, 14:38, 24:3, 24:4, 24:10 to 24:12

Waiver, 7:29

TAX COURT

Income tax, 24:8

TAX-EXEMPT

Advance ruling, 7:12

Advertising, 7:22, 11:3, 11:32, 11:35, 19:6, 23:6, 26:11

Allocation of expenditures, 12:16

Annual reporting requirements, 16:1, 16:26

Annual returns, 4:20, 7:1, 7:2, 7:27, 7:40, 9:29, 10:34, 16:26, 16:30, 19:32, 22:15

Apostolic organizations, 7:31

Application, 1:8, 4:20, 6:10, 7:3 to 7:5, 7:11, 7:18 to 7:25, 7:30 to 7:32, 7:36 to 7:38, 7:40, 8:5 to 9:5, 9:28, 9:29, 10:1, 14:3, 14:38, 24:2, 24:3, 24:5

Benevolent life insurance associations, 7:22

TAX-EXEMPT—Cont'd

Better business bureaus, 26:11

Black lung benefits trusts, 7:31

Cemetery organizations, 13:5

Charitable organizations, 1:8, 2:28, 4:17, 4:20, 6:1, 7:1, 7:3, 7:5 to 7:7, 7:9, 7:11, 7:13 to 7:15, 7:39, 7:40, 8:4 to 8:6, 8:8, 8:10, 8:21, 9:2, 9:29, 10:1, 12:6, 12:8, 12:22, 13:5, 24:2, 24:3

Charitable trusts, 4:22, 7:7, 7:10, 7:40, 10:3, 10:30, 10:34, 10:43, 14:6

Commercial activities, 4:21, 11:3, 11:4, 11:12, 12:4, 12:5, 12:7, 12:22, 20:5

Compensation, 1:8, 2:29, 4:17 to 4:19, 4:21, 4:22, 7:11, 7:13, 7:16, 7:21, 7:31, 7:35, 7:40, 9:30, 11:5, 12:3, 12:16, 16:26, 16:30, 21:18, 22:9, 24:3

Contributions, 1:8, 2:4, 2:29, 4:17, 6:1, 7:1, 7:5, 7:6, 7:8, 7:10, 7:11, 7:14, 7:15, 7:17, 7:18, 7:23, 7:24, 7:26, 7:29 to 7:31, 7:39, 7:40, 8:8, 8:10, 8:21, 9:29, 9:30, 10:1, 10:16, 10:23, 10:30, 10:43, 11:1, 12:11, 12:12, 12:18, 13:5, 13:8, 16:26, 16:27, 20:3, 20:5, 20:13, 20:19, 21:46, 23:7, 23:15, 24:3, 24:10, 24:12, 25:12

Cooperative hospital service organizations, 7:3, 7:30

Cooperatives, 7:1, 7:3, 7:25, 7:40, 22:9, 22:12 to 22:16, 22:19

Corporation, 1:8, 1:48, 2:2, 2:4, 2:25, 2:27 to 2:29, 4:17, 4:20 to 4:22, 6:1, 7:5, 7:13, 7:18, 7:19, 7:23, 7:26, 7:28, 7:31, 7:35, 8:6, 10:43, 11:1, 11:4, 11:12, 11:22, 11:32, 12:3, 12:7, 12:22, 20:13, 21:13, 21:18, 21:21, 21:46, 22:12, 22:19, 23:1, 23:15, 24:2, 24:3, 24:5, 24:12, 27:5, 27:11

Credit unions, 7:31, 7:32

Denial, 7:19, 7:33, 10:1, 12:6, 12:22, 14:3

Determination letter, 7:1, 7:3, 7:11, 7:13, 7:31, 7:33, 7:36 to 7:38, 7:40, 21:21

Direct lobbying, 12:16

Directors, 1:48, 2:2, 2:25, 2:28, 2:29, 4:16 to 4:22, 6:1, 7:11, 7:13, 9:29, 9:30, 12:3, 12:6, 12:7, 16:26, 21:18, 22:9, 22:19, 24:2, 24:5, 24:12

Disclosure requirements, 7:39, 13:5

Distributions, 7:25, 7:29, 10:3, 10:23, 10:43, 22:14, 22:19, 23:1, 23:5, 23:8, 23:15

Donations, 1:8, 2:4, 7:1, 7:6, 7:8, 7:14, 7:15, 7:23, 7:31, 7:38 to 7:40, 8:10, 10:1, 10:23, 10:43, 11:1, 13:5, 23:15, 24:3

Dual structure, 12:11

Dues solicitation, 13:8

Education, 6:1, 7:13, 7:17, 7:21, 7:29, 7:30, 7:34, 8:5, 8:8, 9:5, 10:18, 10:23, 11:4, 12:19, 14:3, 16:1, 16:30, 19:5, 19:12, 19:32, 21:18

INDEX

TAX-EXEMPT—Cont'd

Educational organizations, 7:30, 8:5 to 9:5
Estate tax, 7:9 to 24:10, 24:12
Excess benefit transactions, 4:18, 4:20, 7:16, 9:2
Exempt functions, 7:26, 7:30, 9:14, 11:4, 11:12, 11:35, 20:3, 20:19, 21:18, 21:46
Exempt organizations, 4:16, 4:20, 4:22, 6:1, 7:1, 7:2, 7:14, 7:16, 7:23, 7:26, 7:31, 7:39, 7:40, 8:4, 9:29, 9:30, 10:16, 10:34, 10:43, 11:1, 11:2, 11:32, 11:35, 12:3, 12:5, 12:9, 12:10, 12:12, 12:19, 12:22, 13:5, 14:3, 16:1, 16:27, 20:3, 20:5, 20:13, 20:19, 23:4
Expenditures, 1:8, 2:25, 4:18, 6:1, 6:10, 7:1, 7:4, 7:14, 7:15, 7:26, 7:28, 7:31, 8:8, 9:29, 9:30, 10:1, 10:16, 10:43, 12:9 to 12:12, 12:14, 12:16 to 12:20, 12:22, 13:8, 20:3, 20:5, 20:13, 20:19, 26:7, 26:11
Farm cooperatives, 7:1
Federal, 1:8, 2:2, 2:4, 2:27 to 2:29, 4:16 to 4:18, 6:1, 7:1 to 7:40, 9:5, 10:3, 11:1, 12:10, 12:19, 13:8, 14:3, 14:6, 16:1, 16:25 to 16:27, 16:30, 19:6, 19:12, 19:32, 20:3, 20:13, 20:19, 21:46, 22:14, 22:15, 22:19, 23:4, 23:5, 24:2, 24:3, 24:10, 25:12, 26:11
Feeder organization, 7:30, 7:34, 12:4, 12:5, 12:7, 12:22
Filing requirements, 7:27, 9:29, 16:26
For-profit corporations, 11:22, 12:3, 21:18
Foundations, 4:16 to 4:18, 4:20, 4:21, 6:1, 7:1, 7:3 to 7:10, 7:13, 7:31, 7:40, 8:8, 8:10, 8:21, 10:1, 10:3, 10:16, 10:18, 10:23, 10:30, 10:34, 10:43, 12:11, 12:20, 24:2, 24:3, 24:5, 24:10, 24:12
Fraternal societies, 7:1, 7:20, 8:10, 23:11, 23:15
Gift tax, 7:29
Grass roots lobbying, 8:8, 12:11, 12:14, 12:16, 12:18, 12:22
Group exemption letter, 7:4, 7:5, 7:40, 9:29
Hospital service organizations, 7:3, 7:30, 11:12
Housing, 7:13, 7:15, 8:5, 11:12, 16:30, 22:19, 23:4
Income tax, 2:4, 2:27, 4:18, 4:21, 7:5, 7:9, 7:25, 7:27, 7:32, 7:39, 8:10, 9:5, 11:1, 11:12, 11:31, 11:32, 11:35, 12:5, 13:5, 13:8, 16:1, 16:27, 20:3, 20:5, 20:13, 20:19, 24:3, 24:10, 24:12, 26:2, 26:5
Income tax return, 7:5, 7:25, 7:27, 20:13
Insurance issuers, 7:1, 7:31, 21:21
Insurance premiums, 7:31, 7:39
Internal Revenue Service, 2:25, 2:27, 4:16, 6:1, 6:10, 7:3, 7:6, 7:22, 7:33, 7:36, 8:10, 9:4, 9:29, 11:1, 16:27, 16:30, 19:6, 21:14
Labor organizations, 20:13, 20:19, 25:11, 25:12

TAX-EXEMPT—Cont'd

Liability, 1:8, 4:16 to 4:22, 6:1, 7:1, 7:5, 7:13, 7:31, 7:40, 10:43, 11:1, 11:2, 11:32, 11:35, 12:5, 14:6, 16:27, 16:30, 19:12, 19:32, 21:18, 21:46, 23:15, 24:3, 24:5, 24:12
Lobbying activities, 7:5, 7:15, 7:18, 7:40, 8:8, 12:9 to 12:12, 13:8, 26:7
Lobbying Disclosure Act, 12:10
Loss of tax-exempt status, 4:16, 7:33, 12:1, 12:12
Manufacturing associations, 26:11
Mass media communications, 12:14
Members, 1:48, 2:2, 2:29, 4:16 to 4:22, 7:11, 7:15, 7:17 to 7:26, 7:28, 7:30, 7:31, 7:33, 7:39, 7:40, 8:4, 8:8, 9:5, 9:30, 10:18, 11:4, 11:5, 11:12, 11:16, 11:31, 11:35, 12:6, 12:7, 12:12, 12:16 to 12:18, 12:22, 13:8, 14:3, 14:6, 14:38, 16:26, 16:27, 16:29, 16:30, 19:32, 20:19, 21:13, 21:18, 21:21, 21:46, 22:9, 22:14, 22:15, 22:19, 23:1, 23:2, 23:4 to 23:11, 23:15, 24:3, 24:5, 24:10, 24:12, 25:11, 25:12, 26:2, 26:3, 26:7, 26:11, 27:5, 27:11
Membership, 7:18, 7:19, 7:21, 7:23, 7:25, 7:26, 7:28, 7:39, 7:40, 9:4, 11:12, 12:12, 12:16, 13:8, 14:3, 14:38, 16:1, 20:3, 20:5, 20:19, 21:46, 22:15, 22:19, 23:1, 23:2, 23:4 to 23:7, 23:10, 23:15, 26:7, 26:11, 27:5
Mutual insurance companies, 7:31
Mutual irrigation companies, 7:22
Nonmembers, 7:19, 7:23, 7:25, 7:28, 7:39, 12:16, 22:15, 23:4, 23:7, 23:9, 23:15
Nonprofit corporations, 1:48, 2:4, 2:27, 2:29, 4:16, 4:17, 4:20 to 4:22, 6:1, 14:3, 14:6, 14:38, 20:19, 21:18, 21:46, 22:19, 23:1, 24:5, 24:12
Partnership, 7:31, 10:43, 11:5, 11:12, 11:18, 11:32, 12:6, 12:22, 21:18, 22:12, 23:1
Patronage dividends, 7:25, 22:12, 22:14 to 22:16, 22:19
Penalties, 2:29, 4:16, 4:18, 4:20, 7:1, 7:6, 7:31, 7:40, 8:10, 21:18, 21:46, 23:2
Per-unit retain allocations, 7:25, 22:14, 22:16, 22:19
Political activities, 7:5, 7:18, 7:26, 7:40, 8:4, 12:9, 12:11, 12:12, 12:19, 20:3, 20:19, 26:7, 26:11
Political campaign expenditures, 12:12, 12:19, 12:20, 12:22
Political organizations, 7:1, 7:26 to 7:28, 7:39, 7:40, 12:20, 20:3, 20:5, 20:13, 20:19
Producers, 7:25, 7:31, 22:15, 22:19
Purchasing functions, 22:15
Qualified nonprofit health insurance issuers, 7:1, 7:31, 21:21
Quid pro quo contributions, 7:39, 13:5
Radio solicitation, 7:39

TAX-EXEMPT—Cont'd

- Religious organizations, 2:25, 9:4, 14:38, 16:1, 16:25 to 16:27, 16:29, 16:30
- Segregated funds, 20:3, 20:13
- Social clubs, 7:1, 7:19, 7:40, 8:6, 11:2, 11:31, 11:35, 14:3, 14:38, 23:1, 23:2, 23:4 to 23:11, 23:15
- Social welfare organizations, 7:1, 7:15, 7:40
- Solicitations, 2:29, 7:39, 16:30, 25:12
- State, 1:8, 1:48, 2:2, 2:4, 2:25, 2:27 to 2:29, 4:17 to 4:22, 6:1, 7:5, 7:13, 7:17, 7:18, 7:22 to 7:29, 7:31, 7:32, 7:39, 7:40, 8:8, 8:10, 9:4, 9:27, 9:29, 10:16, 10:18, 10:34, 10:43, 11:1, 11:3, 11:4, 11:35, 12:14, 12:16, 12:19, 12:21, 12:22, 14:3, 14:6, 14:38, 16:30, 19:5, 19:6, 19:32, 20:3, 20:13, 20:19, 21:14, 21:21, 21:46, 22:15, 22:19, 23:2, 23:11, 23:15, 24:2, 24:3, 24:5, 24:10, 24:12
- Stock ownership, 7:25, 22:19
- Subsidiaries, 11:1
- Supplemental unemployment benefit trusts, 7:31
- Taxable membership organizations, 23:4, 23:15
- Telephone companies, 7:22
- Telephone solicitation, 7:39
- Television solicitation, 7:39
- Title holding companies, 7:31
- Trustees, 1:8, 4:18, 4:22, 7:13, 9:30, 12:7, 14:6, 21:18, 24:2, 24:3
- Unemployment compensation, 7:21, 7:31
- Unrelated business taxable income, 7:1, 7:5, 7:34, 7:40, 10:3, 10:34, 10:43, 11:1 to 11:5, 11:12, 11:16, 11:18, 11:22, 11:31, 11:32, 11:35, 16:27, 16:30, 19:32, 21:18, 23:4, 23:7, 23:11, 23:15
- User fee, 7:3, 7:11, 7:13

TAXABLE YEAR

- Income tax, 7:5, 7:25, 7:27, 8:10, 8:24 to 8:26, 11:1, 11:32, 11:35, 20:3, 24:3, 24:8

TESTAMENTARY TRUST

- Beneficiaries, 24:4, 24:12
- Estate tax, 7:9, 24:12
- Income tax, 7:9, 24:12
- Probate, 24:12
- Taxation, 7:9, 24:4
- Trustee, 7:9, 24:4
- Uniform Testamentary Additions to Trusts Act, 24:4

TEXAS

- Accounting, 14:28
- Gift, 18:21
- Investment, 1:56
- Statutes, 4:13, 14:28, 18:1, 18:11

TEXAS—Cont'd

- Trust, 1:56, 18:1, 18:11
- Trustee, 1:56

THEFT

- Contract, 18:21, 18:22
- Insurance, 18:7, 18:8, 18:21, 18:22
- Proceeds, 11:30
- Title, 18:7, 18:8, 18:21
- Trustees, 18:7

THIRD PARTIES

- Administrators, 21:34
- Agents, 17:7
- Contracts, 15:8, 17:7, 21:46
- Corporations, 14:5, 21:46
- Court, 17:7, 21:10, 21:34, 21:46, 23:12
- Damages, 14:5, 17:7, 21:46
- Guardian, 21:46
- Interest, 17:7, 21:10, 21:34, 21:46
- Interference, 21:46
- Knowledge, 23:12
- Notice, 15:8, 21:21
- Penalties, 17:7, 21:46
- Release, 19:17, 21:46
- Rights, 14:5, 15:8, 17:7, 19:17, 21:34, 21:45, 21:46
- Sale, 15:8, 21:46, 23:12
- Security, 21:46

TIME

- Creditors, 15:9, 15:14, 18:8
- Delay, 18:7, 18:28, 20:2
- Disclaimer, 18:6, 20:2
- Duration, 2:15, 15:15, 21:11, 27:1
- Payment, 2:12, 2:15, 4:18, 5:16, 7:21, 7:26, 7:29, 8:10, 8:21, 8:22, 8:24 to 8:26, 10:7, 10:17, 11:24, 12:3, 12:12, 13:8, 14:27, 14:37, 15:14, 18:8, 21:16, 22:7, 22:8, 22:16, 22:19, 24:3, 24:6, 26:7
- Periodic payments, 14:37
- Transfer of property, 8:21, 8:22, 18:16
- Trustee, 1:7, 1:8, 1:11, 1:41, 1:54, 4:5, 4:11, 4:18, 5:1, 8:21, 8:22, 8:24 to 8:26, 10:31, 10:38, 16:24, 18:8, 24:3, 24:10, 24:11

TITLE

- Agency, 1:9, 4:18, 18:6, 18:8, 21:6
- Bailment, 18:8, 18:21
- Bona fide purchaser, 18:7, 18:21
- Charitable trust, 1:3, 1:4, 1:7, 1:8, 1:60, 1:64, 9:23, 16:10, 16:19, 24:3
- Contract, 1:3, 1:4, 1:9, 1:60, 5:16, 11:14, 16:6, 18:6, 18:21, 22:4, 24:3, 25:2

INDEX

TITLE—Cont'd

Conveyance, 16:12, 17:3, 27:9, 27:11
Corporations, 1:3, 1:4, 1:7 to 1:9, 1:32, 1:60, 1:64, 7:31, 14:1, 16:22, 18:11, 24:3
Court, 1:4, 1:9, 1:64, 4:18, 5:10, 16:6, 16:22, 17:10, 18:5 to 18:8, 18:11, 18:16, 18:21, 22:4, 22:11
Death, 1:8, 7:31, 13:10, 18:6 to 18:8, 24:3
Deeds, 11:25
Deeds of trust, 11:25
Depreciation, 24:3
Disclaimer, 18:6
Gifts, 1:64, 13:10, 18:16
Protection, 7:31, 16:6, 17:3, 17:4, 18:6, 18:7, 18:9, 18:11, 22:11, 24:3, 27:11
Registration, 1:60
Sales, 1:64, 4:18, 7:19, 18:5, 22:11
Security, 1:8, 11:25, 16:6, 17:3, 21:6, 24:3, 25:2, 27:9
Statutes, 1:3, 1:9, 1:64, 5:16, 14:1, 16:24, 17:1, 17:3 to 18:7, 18:9, 18:11, 19:10, 22:4, 27:11
Transfers, 1:60, 4:18, 13:10, 18:11, 18:21, 24:3
Trustee, 1:4, 1:7, 1:8, 1:41, 1:60, 1:64, 4:18, 14:1, 16:22, 16:24, 18:8, 24:3
Trusts, 1:3, 1:4, 1:7, 1:8, 1:64, 7:31, 16:22, 24:3

TORTS

Agents, 1:4, 14:7, 14:8, 14:38, 17:7
Charitable trusts, 1:4
Damages, 4:14, 5:5, 14:8, 14:38, 17:7, 18:38
Employees, 5:5, 14:7, 14:8, 14:38
Intentional, 4:14
Liability, 4:14, 5:5, 14:7 to 17:7, 18:38, 19:9
Restatement, 18:38
Statutes, 4:14, 18:34, 18:38
Trustee, 1:4

TOWNS

Political Subdivisions, 19:8

TRADE

Business interests, 7:18, 26:3, 26:7, 26:11
Charitable trusts, 1:4, 7:40

TRANSFERS

Beneficiaries, 8:21, 13:10
Estate tax, 8:25
Gift tax, 8:25
Income tax, 4:18, 8:25, 8:26, 20:19, 24:3
Life Insurance, 24:3
Sales, 4:18
Trustees, 4:18, 8:26, 24:3, 24:9

TRIAL

Wife, 18:7

TRUST COMPANIES

Bond, 2:12
Capacity, 2:12

TRUST INDENTURE

Liability, 1:64
Trustee, 1:64

TRUSTEE

Accounting, 8:22, 10:32
Actions, 1:11, 1:64, 4:11, 4:22, 18:8
Adverse interest, 4:5, 4:22
Advisor, 4:18
Agent, 1:7 to 4:8, 12:7, 14:1, 18:8, 24:3, 24:11
Annuities, 12:7
Appeals, 18:8
Appointments, 1:7, 1:8, 24:3
Assets, 1:4, 1:7, 1:8, 1:11, 1:54, 1:64, 4:11 to 7:11, 8:20, 8:22, 8:24 to 8:26, 10:31, 10:32, 10:38, 12:7, 18:8, 24:2, 24:3, 24:10, 24:11
Attorney General, 1:4, 1:6, 1:60, 4:5, 4:11, 4:22, 24:2
Bankruptcy, 4:11
Banks, 24:11
Beneficiaries, 1:4 to 1:6, 1:64, 4:3, 5:1, 8:21 to 8:24, 10:31, 10:32, 13:11, 24:4, 24:10, 24:11
Bond, 1:7, 1:8, 24:3
Capacity, 1:7, 1:8, 1:41, 24:3
Charitable corporations, 1:4
Charitable remainder trusts, 8:24, 10:32, 24:10
Charitable trusts, 1:4, 1:5, 1:64, 4:22, 10:30, 10:31, 13:11, 24:4
Compensation, 1:6 to 1:8, 1:11, 1:54, 1:56, 1:60, 4:3, 4:5, 4:17, 4:18, 4:22, 7:11, 9:20, 24:3, 24:9
Conflict of interest, 4:5, 4:17
Contract, 1:4, 1:60, 4:11, 24:3
Corporate, 1:4, 1:11, 1:64, 4:2, 4:5, 4:8, 4:11, 4:12, 4:17, 4:22, 5:1, 12:7, 14:1, 24:5, 24:9
Court, 1:4, 1:64, 4:2, 4:3, 4:5, 4:18, 16:22, 18:8
Creditors, 18:8
Death, 1:8, 1:54, 8:21 to 8:23, 8:25, 8:26, 10:31, 10:32, 10:38, 18:8, 24:3
Delegation, 4:12, 4:22
Description, 7:11, 24:3, 24:4
Diligence, 4:11
Discretion, 1:7, 1:8, 1:54, 4:8, 8:22, 8:23, 8:25, 8:26, 18:8, 24:3, 24:4
Dissolution, 1:11, 1:54, 1:64
Distributions, 1:7, 8:26, 24:9, 24:11

TRUSTEE—Cont'd

Duty, 1:4, 1:6, 4:2, 4:3, 4:5, 4:8, 4:11, 4:12, 4:16, 4:18, 4:22, 5:1, 24:11
 Effect, 4:12, 8:26, 24:3, 24:9, 24:11
 Employee, 4:2, 4:18, 4:22, 12:7
 Fees, 1:60, 18:8
 Fiduciaries, 1:4
 Foreign state, 18:8
 Fraud, 1:41
 Good Faith, 1:36, 1:54, 1:56, 4:2, 4:5, 4:11, 9:20
 Identification, 7:11
 Immunity, 1:36, 1:54, 1:56, 4:22, 18:8
 Income tax, 1:5, 1:7, 4:18, 7:9, 8:24 to 8:26, 9:20, 13:11, 24:3, 24:10
 Insurance, 18:8, 24:3
 Interest, 1:4 to 1:6, 1:8, 1:11, 1:36, 4:3, 4:5, 4:11, 4:17, 4:18, 4:22, 8:20 to 8:26, 10:30 to 10:32, 12:7, 13:11, 24:3, 24:10, 24:11
 Investments, 1:8, 4:2, 4:3, 4:12, 4:22, 8:22, 8:25, 8:26, 24:3, 24:10
 Joint tenants, 1:4
 Leases, 4:17
 Liability, 1:6, 1:8, 1:11, 1:36, 1:54, 1:56, 1:64, 4:2, 4:3, 4:5, 4:8, 4:11, 4:12, 4:16 to 4:18, 4:22, 8:22, 14:1, 18:8, 24:3, 24:5
 Loans, 4:17
 Loyalty, 1:11, 4:2, 4:3, 4:5, 4:22
 Mistakes, 4:8
 Mortgages, 24:3
 Negligence, 4:2, 4:3, 4:8, 4:22
 Officers, 1:11, 1:36, 1:41, 1:54, 1:56, 1:60, 1:64, 4:8, 4:11, 4:18, 4:22, 5:1, 7:11, 8:22, 9:20, 24:5, 24:9
 Possession, 1:7, 18:8
 Power of appointment, 8:25
 Powers, 1:4, 1:6 to 1:8, 1:60, 4:2, 4:18, 4:22, 18:8, 24:3
 Private trusts, 1:4, 4:2
 Privileges, 1:60
 Probate, 8:21, 24:10
 Proceedings, 14:1, 18:8, 24:5
 Professional, 1:56
 Qualification, 8:22, 8:25, 8:26, 24:9
 Remedies, 18:8
 Removal, 24:3
 Resignation, 24:3
 Retention, 8:25, 10:38, 18:8
 Sale, 4:3, 4:18, 8:25, 8:26, 16:22, 18:8, 24:3
 Selection, 5:1
 Skill, 1:6, 4:3, 4:8, 4:11
 Standard of care, 4:2, 4:11, 4:12, 4:16, 4:22

TRUSTEE—Cont'd

State, 1:4, 1:6 to 1:8, 1:36, 1:41, 1:54, 1:56, 1:60, 1:64, 4:17, 4:18, 4:22, 8:22, 8:25, 8:26, 13:11, 14:1, 16:24, 18:8, 24:2, 24:3, 24:5, 24:9 to 24:11
 Statutes, 1:64, 4:2, 4:17, 4:22, 14:1, 16:24, 24:5
 Stock, 1:11, 1:41, 1:54, 1:64, 10:31, 12:7, 24:3
 Successor, 1:7, 1:8, 1:41, 8:26, 16:24, 24:2, 24:3
 Tax, 1:5, 1:7, 1:8, 4:5, 4:16 to 4:18, 4:22, 7:9, 7:11, 8:21, 8:22, 8:24 to 8:26, 9:20, 10:19, 10:30 to 10:32, 12:7, 13:11, 24:2 to 24:5, 24:9 to 24:11
 Title, 1:4, 1:7, 1:8, 1:41, 1:60, 1:64, 4:18, 14:1, 16:22, 16:24, 18:8, 24:3
 Trust companies, 24:11
 Uncertainty, 1:64
 Unincorporated associations, 1:64, 14:1
 United States, 1:7, 1:8, 1:54, 18:8, 24:3
 Vacancy, 24:3
 War, 18:8

TRUSTEES

Accounting, 6:2, 8:22, 9:23, 10:32, 18:24
 Books and records, 9:30
 Charitable trusts, 1:3 to 1:5, 1:64, 4:15, 4:22, 13:11, 14:6
 Conflict of interest, 18:39
 Corporate directors, 1:4, 4:2, 4:4, 4:11, 4:22, 13:12
 Duty of care, 4:2 to 4:4, 4:11, 18:39
 Duty of loyalty, 4:2 to 4:4, 4:22, 18:39
 Gross negligence, 4:22
 Immunity, 1:47, 1:56, 4:22
 Nonprofit corporation, 1:1, 1:3, 1:4, 1:7, 1:8, 1:43, 1:47, 1:56, 1:64, 4:2, 4:4, 4:9, 4:11, 5:1, 7:13, 8:3, 13:11, 13:12, 18:39, 21:18, 24:2, 24:3
 Personnel, 13:12
 Records, 4:22, 8:22, 9:30, 10:32
 Self-dealing, 1:8, 4:9, 4:11, 4:18, 4:22, 8:3, 8:22, 8:26, 10:32, 24:3
 Standards of conduct, 1:64, 4:2, 4:11, 13:12, 18:39, 18:40
 Tax-exempt status, 7:13, 12:7, 14:6, 21:18, 24:2
 Trustee, 1:4, 1:5, 1:7, 1:8, 1:56, 1:64, 4:2, 4:3, 4:11, 4:18, 4:22, 5:1, 8:22, 8:26, 9:20, 10:32, 12:7, 13:11, 24:2, 24:3, 24:9

TUITION

Education, 7:29, 19:1, 19:29

UNCERTAINTY

Charitable trusts, 1:64
 Trustees, 1:64

INDEX

UNCLE

Will, 18:8

UNDIVIDED INTEREST

Gift, 8:18

Trust, 8:18

UNDUE INFLUENCE

Capacity, 18:16

Title, 18:16

UNIFORM COMMERCIAL CODE

Agent, 18:6, 18:7

Collection, 17:5, 18:6, 18:7

Creditor, 11:25

Mortgage, 11:25, 17:5

Notice, 17:5, 18:7

Trustees, 18:7

Value, 11:25, 18:6, 18:7

UNIFORM MANAGEMENT OF INSTITUTIONAL FUNDS ACT

Charitable trusts, 4:22

Investment, 4:12, 4:22

Trustees, 4:22

UNINCORPORATED ASSOCIATIONS

Statutes, 1:3, 1:9, 1:64, 14:1

Trustees, 1:3, 1:64, 16:10

Trusts, 1:3, 1:64, 14:7, 14:38

UNITED STATES

Accounting, 6:1, 6:12

Bonds, 2:12, 2:15, 9:30, 24:3

Charitable contributions, 7:40

Constitutional, 14:6, 18:7, 18:12, 19:1, 19:9,
19:18, 19:21, 21:23

Funds, 1:1, 1:7, 2:12, 2:15, 2:25, 6:1, 7:40, 8:6,
9:15, 9:30, 14:8, 18:2, 18:8, 18:23, 18:25,
19:1, 19:9, 21:23, 24:3, 25:1

Obligations, 2:15, 18:8, 22:19

Regulation, 2:15, 2:25, 14:12, 18:1, 18:11, 18:28,
18:29

Trust, 1:1, 1:7, 1:8, 2:12, 7:24, 9:30, 14:6, 14:8,
18:1, 18:11, 18:25, 24:3

Trustee, 1:7, 1:8, 1:54, 18:8, 24:3

UNITRUSTS

Charitable remainder, 7:10, 8:24, 8:25, 10:32

UNIVERSITIES

Education, 6:1, 7:13, 9:5, 19:31, 19:32

Fraternities, 23:11, 23:13, 23:15

Income tax, 9:5, 11:1, 11:13, 11:35

Public charities, 9:3, 9:5, 9:7, 9:11, 9:33, 10:38

UNIVERSITIES—Cont'd

Sororities, 23:11, 23:13, 23:15

Unrelated business taxable income, 11:1, 11:13,
11:27, 11:35, 19:31, 19:32, 23:11, 23:15

UNRELATED BUSINESS TAXABLE INCOME

Acquisition indebtedness, 10:43, 11:23 to 11:26,
11:31, 11:33, 11:35

Advertising, 11:3, 11:9, 11:13, 11:14, 11:17, 11:32,
11:33, 11:35, 16:28, 18:3

Allocation, 11:9

Annual returns, 6:9, 7:1, 7:40, 10:34, 16:30, 19:31,
19:32

Annuity contracts, 11:4

Athletic events, 11:13

Average acquisition indebtedness, 11:23, 11:25,
11:26, 11:31, 11:33, 11:35

Average adjusted basis, 11:23, 11:26, 11:31, 11:35

Basis, 8:7, 10:3, 11:3, 11:6, 11:9, 11:11 to 11:13,
11:15, 11:23, 11:26, 11:27, 11:30, 11:31,
11:35, 16:30, 23:4, 23:7, 23:15

Basketball games, 11:13

Bingo, 11:11, 11:35, 16:28

Books, 6:9, 11:3, 11:5, 11:6, 11:15, 11:17, 16:27,
16:28

Cafeterias, 11:15

Charitable purposes, 7:5, 7:40, 10:43, 11:27, 11:29,
23:4, 23:7, 23:15

Charitable remainder trusts, 8:24, 10:32

Chart, 11:31

Church property, 16:30

Churches, 7:1, 7:5, 7:40, 11:1, 11:4, 11:32, 16:27,
16:28, 16:30

Circulation income, 11:9, 11:33

Colleges, 11:1, 11:13, 11:27, 11:35, 19:31, 19:32,
23:11, 23:15

Commercial-type insurance, 11:4

Computation, 10:3, 10:34, 11:9, 11:19, 11:22,
11:25, 11:26, 16:28, 21:18

Conventions, 7:1, 7:5, 7:40, 11:10, 11:35, 16:30

Debt-financed property, 11:18, 11:19, 11:22 to
11:27, 11:31, 11:33, 11:35, 18:3

Deductions, 7:1, 7:5, 7:40, 10:3, 10:32, 10:43,
11:2, 11:9, 11:22, 11:27, 11:29, 11:32, 11:33,
23:4, 23:15

Dues, 7:40, 11:9, 11:12, 11:27, 11:28, 11:31, 11:33,
11:35, 23:4, 23:7

Educational institutions, 11:24

Educational programs, 11:13, 11:15, 19:32

Entertainment activities, 11:10, 11:35

Exclusions, 11:5 to 11:8

Exempt status, 7:1, 7:5, 7:34, 7:40, 8:7, 10:3,
10:43, 11:1, 11:4, 11:12, 11:21 to 11:23,

UNRELATED BUSINESS TAXABLE INCOME

—Cont'd

11:27, 16:27, 16:30, 18:3, 19:31, 19:32,
21:18, 23:4, 23:7, 23:11, 23:15

Feeder organizations, 7:40

Games of chance, 11:11, 11:35

Gift shops, 11:15, 16:28

Health insurance, 7:1, 11:4

Hospitals, 11:12, 11:35, 21:17, 21:18

Income tax, 6:9, 7:5, 8:24, 11:1, 11:12, 11:13,
11:31, 11:32, 11:35, 16:27

Insurance, 7:1, 11:4, 16:30, 21:18, 23:4, 23:15

Investments, 10:43, 11:18, 11:27, 11:35, 23:4,
23:7, 23:15

Liens, 11:25

Loans, 7:5, 11:21, 11:29, 21:18, 23:4, 23:15

Membership dues, 11:9, 11:12

Mineral royalties, 11:20

Mortgage, 11:25, 11:33

Museums, 11:6, 11:15, 18:3

Neighborhood land rule, 11:24

Occupancy of rooms, 11:19

Parking lot, 11:3, 11:8, 11:12

Prevention of cruelty, 7:5, 11:29, 23:15

Property, 7:34, 8:24, 10:3, 10:32, 10:43, 11:1, 11:4,
11:11, 11:13, 11:18 to 11:20, 11:22 to 11:27,
11:30, 11:31, 11:33, 11:35, 16:28, 16:30, 18:3,
19:32

Public entertainment, 11:4, 11:10, 11:35

Publications, 11:17, 18:3

Qualified sponsorship payments, 11:14

Radio, 7:40, 11:9, 11:13, 11:14

Rentals, 11:1, 11:35

Reporting, 6:9, 7:1, 7:40, 11:32, 11:33, 19:31,
21:18

Research, 8:7, 11:4, 11:13, 11:24, 11:35, 21:17,
21:18

Royalties, 9:16, 10:3, 11:18, 11:20, 11:22, 11:35

Sales, 7:40, 11:3 to 11:7, 11:9, 11:10, 11:12, 11:15,
11:17, 11:19, 11:20, 11:30, 11:31, 11:35,
16:28, 21:17, 23:11

Schools, 7:1, 7:5, 7:40, 11:1, 11:29, 11:35, 19:31,
19:32, 23:4, 23:11, 23:15

Securities, 11:21

Set-aside income, 11:29

Snack bars, 11:5, 11:15

Social clubs, 7:1, 7:40, 11:2, 11:27 to 11:31, 11:35,
23:4, 23:7, 23:11, 23:15

Sponsorships, 11:14

Tax-exempt status, 7:1, 7:5, 7:34, 7:40, 10:43,
11:4, 11:12, 11:22, 16:27, 16:30, 19:32,
21:18, 23:7, 23:11, 23:15

UNRELATED BUSINESS TAXABLE INCOME

—Cont'd

Television, 7:40, 11:13, 11:14

Trade shows, 11:10, 11:35

Travel, 11:13, 11:15, 11:16, 18:3

Universities, 11:1, 11:13, 11:27, 11:35, 19:31,
19:32, 23:11, 23:15

Volunteers, 11:5, 11:6, 11:9, 11:13, 11:15, 11:31,
11:35

USAGES

Sale, 16:20

USE

Definitions, 6:1, 14:22, 18:24

History, 10:19, 11:12, 18:1, 18:6 to 18:8, 18:11,
18:21, 18:25, 19:29, 23:15

Tenant, 7:31, 8:19, 11:19, 11:24, 12:21

Third parties, 21:10, 21:21, 21:34, 21:46, 23:12

UTAH

Trust, 16:24

Trustee, 16:24

VACANCIES

Appointment, 2:12

Successor trustee, 24:3

Trustee, 1:7, 1:8, 24:3

VALIDITY

Subdivision, 1:7

Trusts, 1:7, 1:8, 24:3

Will, 1:7, 1:8, 14:24, 18:7, 18:16, 19:3, 24:3

VALUE

Annuities, 12:7

Annuity trust, 7:10, 8:18, 8:20, 8:21, 8:24, 8:25,
10:32, 18:19, 24:10, 24:12

Appeals, 18:6 to 18:8, 18:11, 18:21, 18:35

Assets, 1:45, 1:48, 4:12, 6:1, 6:4, 7:10, 8:20, 8:22,
8:24 to 8:28, 9:6, 10:3, 10:8 to 10:10, 10:23,
10:25, 10:26, 10:32, 10:36, 10:41, 10:43,
11:19, 12:7, 18:8, 21:19, 22:14, 22:19, 23:8,
24:8, 24:10, 24:12

Bona fide purchaser, 10:5, 18:7, 18:21

Copyrights, 10:25

Cost, 6:4, 7:25, 7:39, 8:13, 8:14, 8:19, 8:21, 8:28,
9:6, 10:3, 10:7, 10:25, 11:25, 13:2, 13:4,
13:10, 14:23, 18:20, 18:23, 20:15, 22:15,
23:4, 23:8, 23:15, 24:8, 24:12

Estate tax, 7:9, 7:10, 8:25, 24:10, 24:12

Fair market value, 1:48, 4:17, 7:10, 8:10, 8:13,
8:14, 8:16, 8:18 to 8:22, 8:24 to 8:26, 8:28,
9:6, 10:3 to 10:5, 10:7 to 10:10, 10:12, 10:23,
10:25, 10:26, 10:32, 10:41, 10:43, 11:14,

INDEX

VALUE—Cont'd

11:21, 11:25, 13:2, 18:7, 18:19, 21:19, 24:8, 24:10, 24:12
Gift tax, 8:24, 8:25, 18:19
Gifts, 7:39, 8:10, 8:13, 8:14, 8:18, 8:19, 8:25, 8:28, 10:12, 10:23, 13:2, 13:4, 13:5, 13:10, 18:19, 20:15, 24:10, 24:12
Income, 1:45, 4:18, 6:4, 7:9, 7:10, 7:25, 7:39, 8:10, 8:13, 8:14, 8:16, 8:18, 8:20 to 8:26, 8:28, 10:3, 10:7 to 10:10, 10:12, 10:23, 10:25, 10:26, 10:30, 10:32, 10:36, 10:43, 11:14, 11:19, 11:21, 11:25, 13:2, 13:5, 13:10, 16:29, 18:19, 20:9, 22:5, 22:14, 22:15, 22:19, 23:4, 23:8, 23:15, 24:8, 24:10, 24:12
Internal Revenue Service, 6:1, 8:10, 8:25, 8:27, 8:28, 24:8
Marketability, 18:35
Partner, 18:35
Patents, 10:25
Proprietorships, 10:12
Real property, 8:10, 8:19, 8:28, 10:12, 11:19, 18:19
Remainder, 7:10, 7:25, 8:10, 8:18 to 8:26, 8:28, 10:32, 13:10, 18:19, 22:14, 24:10, 24:12
Securities, 8:10, 8:14, 8:21, 8:22, 8:28, 10:7, 10:12, 11:21, 22:19, 25:6
Shareholder, 7:25, 12:7, 22:15, 23:4, 23:15
Stock, 1:45, 1:51, 7:25, 8:10, 8:14, 8:19, 8:28, 10:12, 10:13, 10:25, 10:43, 12:7, 13:2, 13:4, 22:5, 22:6, 22:14, 22:15, 22:19, 23:8, 24:8
Treasury, 20:15, 22:9, 24:8
Trustees, 4:18, 8:22, 8:26, 10:32, 12:7, 18:7

VESTED

Beneficiary, 15:11
Choice of law, 18:7
Construction, 7:28
Participants, 18:7

VETERANS

Charitable trusts, 7:40
Organizations, 5:16, 7:1, 7:14, 7:24, 7:40, 8:10, 11:13, 13:2, 13:5, 14:16

VIRGINIA

Statutes, 18:11
Trust, 18:11

VOLUNTEERS

Charitable trusts, 4:22

VOTING

Bank, 20:15
Shares, 1:26, 1:30 to 1:32, 1:42, 1:44, 2:29, 10:12, 22:3, 22:6

VOTING—Cont'd

Stock, 1:26, 1:30 to 1:32, 1:42, 1:44, 1:49, 2:29, 10:12, 10:13, 10:43, 22:6, 23:8

WAGES

Administrators, 4:19
Agreement, 14:32 to 14:34
Amount, 4:19, 5:16, 14:33
Assistant, 4:19
Bonuses, 14:34
Compensation, 4:19, 16:30
Control, 4:19, 25:12
Education, 16:30
Evidence, 14:32
Excise tax, 4:19
Fees, 4:19, 25:12
Fiduciaries, 5:16
Information Returns, 16:30
Insurance, 14:34, 16:29, 16:30
Labor Unions, 25:1
Lodging, 16:29
Meals, 16:29
Proof, 14:32, 25:12
Property, 5:16, 14:32, 16:30, 25:12
Retirement, 16:6
Right, 14:32, 25:12
Self-employment, 4:19, 16:29, 16:30
Statutes, 5:16
Strike benefits, 14:34
Time, 5:16, 14:33
United States, 25:1
Veterans, 5:16

WAIVER

Accounting, 7:29
Bond, 2:12
Compensation, 2:12
Gift Tax, 7:29
Sale, 2:12, 18:8
Stock, 3:1
Trustee, 18:8

WAR

Trustees, 18:7

WARRANTIES

Implied, 18:6

WASHINGTON

Accounting, 6:10
Gift, 1:60, 18:7, 18:21
Trust, 1:60, 18:1
Trustee, 1:60

WATER

Tax, **7:22, 8:19, 12:13**

WIDOW

Construction, **18:6**

Fraud, **18:6**

WIFE

Basis, **18:6, 18:7**

Charitable contributions, **7:40**

Deficiencies, **7:40**

Fraud, **18:6, 18:7**

Gifts, **7:40**

Insurance, **18:7**

Loan, **18:7**

Losses, **18:7**

Penalties, **7:40**

Presumption, **18:7, 21:38**

Property rights, **18:7**

Remedies, **7:38, 7:40, 18:7**

Sales, **7:40**

Support, **18:6, 18:7**

WIFE—Cont'd

Third party, **21:38**

Trustees, **10:32, 18:7**

Trusts, **7:40, 10:32**

WISCONSIN

Investment, **20:15**

Statutes, **18:1**

Trust, **18:1**

WITNESS

Death, **8:22, 8:23, 18:6**

Expert, **18:6**

Number, **8:22, 18:6**

WOMEN

Discrimination, **23:2, 23:5, 23:15**

Trustees, **21:18**

WORK

Administrators, **24:8**

WRITING

Assignment, **16:27**

Uses, **1:8, 18:21, 24:3**