

Wednesday, 7 July 2010

I attach a paper of Prof Atkinson titled: *Theories of the Federal Income Tax Exemption for Charities: Thesis Antithesis and Synthesis*.

It is one of the best foundational published papers on the issues I was asked about by Senator Xenophon. The version I have sent is from the Stenson Law Review but a brief search shows that it is also published online elsewhere. It seems to have been republished in 2004 for example at:

http://books.google.com.au/books?id=GmaDaHysHnEC&pg=PA253&lpg=PA253&dq=THEORIES+OF+THE+FEDERAL+INCOME+TAX+EXEMPTION+FOR+CHARITIES:+THESIS,+ANTITHESIS,+AND+SYNTHESES&source=bl&ots=dMQ_ds323V&sig=KseN-v64JwGh6_qHeg5ux2a2yZU&hl=en&ei=TM4zTJ7WL8aXccvt2dwD&sa=X&oi=book_result&ct=result&resnum=1&ved=0CBQQ6AEwAA#v=onepage&q=THEORIES%20OF%20THE%20FEDERAL%20INCOME%20TAX%20EXEMPTION%20FOR%20CHARITIES%3A%20THESIS%20ANTITHESIS%20AND%20SYNTHESES&f=false

I also set out below a link to the most recent, seemingly unpublished paper of Prof Atkinson of which I am aware on these issues:

Philanthropy and the Federal Income Tax: Should Our Republic Underwrite de Tocqueville's Democracy?

It is at:

http://works.bepress.com/cgi/viewcontent.cgi?article=1007&context=robert_atkinson

I am not sure of the date of this later paper but it appears to be recent, perhaps 2010.

I wish the Senators well as they explore these issues.

Dr Matthew Turnour | Managing Director