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NONPROFIT ORGANIZATIONS

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PREFACE

Nonprofit enterprises have come a long way in this country since the 1700's when Benjamin Franklin showed their value by his work on a library, university, hospital, fire company, and other institutions for community improvement through social entrepreneurship.

In Florida alone, nonprofit corporations comprise over 10% of the 1 million active entities. In fact, there are almost as many nonprofit corporations (109,000) in Florida as there are limited liability companies (140,349). Nonprofit enterprises have become a key part of the economy of the states and nation.

This *Nonprofit Organizations* volume includes forms, commentary and practice tips for the formation and operation of nonprofit organizations by lawyers. While care has been taken in assembling these materials, it is important for the practicing lawyer to use them only as a starting point for his or her own research and practice.

The author dedicates this book to his wife, Cathy, and his granddaughter, Zoey, and thanks his legal assistant Eileen Arsenault for her many years of work on this volume, and apologizes to the rest of his family for the nights and weekends away from them spent writing this book.

JAMES W. MARTIN

St. Petersburg, Florida
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