Nonprofits and Public Policy

Call for papers for special issue of the Journal of Accounting and Public Policy

- Submission deadline: **May 1, 2020**

Nonprofit organizations occupy a space between government and business, and in exchange for pursuing a noble mission, are generally granted exemptions from paying taxes. This tax exemption has proven controversial when extremely wealthy nonprofits occupy huge swaths of prime real estate or possess sizable endowments that are tax exempt while governments have trouble funding basic needs. Nonprofit organizations have developed a number of responses to address the controversy and to defuse outrage. For example, some nonprofits have responded with PILOTs, which are voluntary payments in lieu of taxes. A further line of controversy originates from the suspicion that some nonprofits essentially operate like for-profits. While some taxing authorities force nonprofits to separate and pay taxes on their unrelated business activities, literature has suggested that nonprofits are good at avoiding taxes even on their unrelated business activities.

Potential submissions may address questions that include, but are not restricted to:
- Are the benefits received by society sufficient to justify the tax exemption?
- How do the requirements and incentives for organizing as a nonprofit vary by jurisdiction, and how does that variation affect the frequency and structure of nonprofits?
- Do tax benefits provide incentive to organize as a nonprofit as opposed to a for-profit entity? Do they provide nonprofits with a competitive advantage vis-à-vis for-profits, in the marketplace?
- What conditions lead to PILOTs? Are PILOTs real estate taxes in disguise?
- Do nonprofits actively engage in tax avoidance? If so how?
- Alternative source of funding such as social impact bonds.
- Do non-profits appoint higher quality audit firms and how does this affect their tax exemption status and tax avoidance?
- Audit quality implications of the nonprofit tax exemption and its impact on financial reporting quality.

Guest Editor

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**PAPER SUBMISSION PROCEDURE:** Papers for this special issue may be submitted through the Editorial Manager electronic platform by **May 1, 2020**. You can access the platform through this link.

https://www.editorialmanager.com/jpp/default.aspx
Please make sure to submit the paper to the conference special issue by choosing the option “VSI: Nonprofits and public policy” as the paper type. Authors are encouraged to contact the editorial office (japp@ie.edu), should there be any matter requiring clarification and guidance.