

HARD DON'T, SOFT DON'T: Activity-Based Issues and Pressure Points

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Agenda

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INTRODUCTIONS

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WHO'S YOUR BOSS?

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Who's Your Boss?

- The activities of an exempt organization may be considered to be constrained by (among others) four “bosses” –



The IRS, enforcing federal tax law



State regulators, enforcing state laws, internal governing documents and policies and procedures



Required reporting and formal disclosure regimes



Public scrutiny and reputational considerations

The IRS

- Activities of an exempt organization are constrained by federal tax law, as enforced by the IRS
- Certain activity constraints depend upon the exempt organization's particular exemption
- Certain activity constraints depend upon the participants in the activity

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