

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

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Philip Hackney, University of Pittsburgh School of Law, Pittsburgh, PA

Michelle Michalowski, PwC, Washington, DC

Maura Whelan, Simpson Thacher & Bartlett LLP, New York, NY

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Agenda

1. Introductions
2. Who's Your Boss?
3. Scenarios
4. Questions?

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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

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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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