

Consequences of Americans for *Prosperity Foundation v. Bonta*

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Alexander Reid has practiced tax law for nearly 20 years and has a broad-based tax practice that includes tax controversy, tax planning and tax transactional matters. He previously served as legislation counsel to the Joint Committee on Taxation, United States Congress, and as a Fellow at the Office of Tax Policy, United States Department of Treasury. Alex represents taxpayers of all types under audit and at IRS Appeals, and counsels taxpayers seeking administrative guidance from the Internal Revenue Service and United States Department of the Treasury. He also provides advice to clients under investigation and advice regarding legislative tax matters being considered by Congress.

Alex also serves as national Team Leader of BakerHostetler's Tax Exempt Organizations and Charitable Giving Team. In that role, Alex works with numerous types of tax-exempt organizations, including colleges and universities, charities, foundations, museums and other non-profits and provides advice regarding planning, structuring, governance, investigations, tax compliance and transactional matters.

Learning Objectives

Participants in this program will learn about the following constitutional, tax, and disclosure issues:

- The holding of the Supreme Court in *Americans for Prosperity v. Bonta*
- The basis of the Court's decision
- The implications of the case for First Amendment jurisprudence
- The response of states to the holding in the case
- Pending legislation relying on the case
- The implications of the case for other disclosure laws

Part I: The case and its reasoning

- The holding of the Supreme Court in *Americans for Prosperity v. Bonta*
- The basis of the Court's decision
- The implications of the case for First Amendment jurisprudence

Form 990 Schedule B

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

Employer identification number

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

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Procedural History to *AFPF v. Bonta*

- In 2014, the Thomas More Law Center and the Americans for Prosperity Foundation challenged state donor disclosure requirements as violating the First Amendment.
- They won in federal district court but were reversed by a panel of the 9th Circuit Court of Appeals which held that donor disclosure was related to an important state interest in policing charitable fraud, despite risks that donors might face “substantial harassment” if their contributions became public.
- The full 9th Circuit refused to reconsider the panel’s ruling, but the Supreme Court granted certiorari, consolidating the two cases.

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10th Annual Higher Education Taxation Institute session
"Schedule B and Beyond: Donor Privacy and the Power of the State"