

## Compliance Today – November 2021 Financial assistance monitoring

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By John Falcetano

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*A critical element of any effective compliance program is monitoring. As a service to our members, each month this column focuses on potential monitors for specific business lines or functions.*

The Department of the Treasury's Internal Revenue Service verifies compliance with Section 501(c)(3) of the Internal Revenue Code, which requires tax-exempt organizations to have certain characteristics:

- No part of their net earnings is allowed to inure to the benefit of any private shareholder or individual,
- No substantial part of their activities can consist of carrying on propaganda or otherwise attempting to influence legislation, and
- The organization should not participate in, or intervene in any political campaign on behalf of (or in opposition to) any candidate for public office.

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