

periodicals  
slip op.  
s/s's

103 Sct. 2017

Mini-Hq. Research

NAACP v. Claiborne Hardware, 102 Sct 3409 ('82)

@ 3427: 1<sup>st</sup> A. doesn't protect violence

mere assoc. is insuff. predicate for L- @ 3432.

But Q is indiv.'s L for grp. boycott (damages),  $\neq$   
L of org.

The NAACP - like any other org. - of course  
may be held ~~is~~ responsible for the acts of its agents  
throughout the country that are undertaken w/in  
the scope of their actual or apparent authority.

~ [cf. Amer. Soc. of Mech. Engrs., 102 Sct 1135].

Moreover, the NAACP may be found L for other  
conduct of which it had knowledge + specifically  
ratified". @ 3435

from  
Sterrett  
brief

In 21 Q: Reg. 1.501(c)(3) - ~~1~~ 1(c)(1). An org.  
will  $\neq$  be regarded as "operated exclusively"  
for exempt purposes if more than an insubstantial  
part of its activities is  $\neq$  in furtherance of an  
exempt purpose. Thus, an org., whatever its ~~is~~  
public benefit, can be denied tax exempt status  
if certain of its activities violate a law or public  
policy, when the activities (1) betray a non-  
exempt purpose, + (2) are a pervasive, recurring,  
+ systematic part of its activities. [IRS brief @ 61]

Tank Truck - can't deduct fines even for innocent  
violations

Tellier - ~~disallow~~ fees to defend unsuccess. crim.  
pros. in securities bus. - "ord + nec."  $\therefore$  deductible

UCLA article - "public policy" theory presents danger of selective enforcement.

Bob Jones prob's:

- ① pub. benefit? (fn 2)
- ✓ ② religion & school
- ③ 1<sup>st</sup> A. - mere advocacy v. action
- ✓ ④ no forewarning, specifically  
no cong. intent, even implied to use tax code
- ✓ ⑤ alt. of crim. pros. - BOP & other protections
- ✓ ⑥ danger of selective prosecution

Schultz, 364 F Supp 863 (D.D.C. 1973)

Denial of exempt status invalid due to polit. influence. Ct. goes on to examine org. & find exempt.

\* 510 F Supp 374, Gospel Workers

fn 6: good on dist. / de motis; outside admin.;

BOP on II

interfer. w/ 1<sup>st</sup> A: exempt is grace, no it.

whether "church" is the Q - fn 12, p. 378