

Furthermore, your foundation is not under any requirement to show its books or records to any person without sufficient cause. Your foundation enjoys the same constitutional rights as other corporations of the United States. In other words, you should not be upset or pressured by the appearance of an Internal Revenue Service agent or other government agent. You should inquire politely for proper identification by the Internal Revenue Service agent or other government official and should politely request the reasons for the investigation and under what authority they are acting. It is your constitutional right to have proper advice and counsel whenever a government takes action. If you are so questioned, you should call your attorney for further advice. You, as executive director of your foundation, are responsible for the activities and operations of your foundation and any disclosures made by you as executive director, may be used as evidence in any action against the foundation. If the foundation is operating properly under all the recommended procedures you have learned today and at other times, you should not be concerned by any investigation by anyone.

ABC firmly believes, however, in the right of privacy of the individual and our suggested methods to maintain this privacy are offered for your protection.