

CLIENT ALERTS

IRS Regulations of Political Activities of Tax-Exempt Organizations

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IRS Regulations of Political Activities of Tax-Exempt Organizations

As you may be aware, the IRS has proposed significant reforms that could limit the ability of tax-exempt 501(c)(4) organizations to participate in political campaigns. The IRS has also requested comments about whether it should broaden the scope of those regulations to encompass many other tax-exempt organizations, including 501(c)(3) charities, 501(c)(6) trade associations, and 501(c)(5) unions and agricultural associations. We outlined the most significant highlights of the IRS's proposed changes in our client alert last month.

But those changes are still under review and are unlikely to take effect before the end of the 2014 election cycle. This alert outlines the current state of affairs to assist tax-exempt organizations that wish to be involved in the public debate concerning important issues this year. This alert and our next alert (simple rules you can use to comply with the current regulations) may also aid organizations considering whether to comment on the IRS's proposed changes.

To view the complete publication, click the link under Related Files.

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