

# CLIENT ALERTS

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## Simple Rules to Guide Tax-Exempt Organizations to Participate in Public Debate and Political Activities

3.20.2014

March 20, 2014

In this issue:

*Simple Rules to Guide Tax-Exempt Organizations to Participate in Public Debate and Political Activities*

In our December 9, 2013 client alert, we described significant changes that the IRS is proposing in the way that it regulates the political activities of tax-exempt organizations. As we noted in that alert, those rules are unlikely to take effect in this year's election cycle. So what should you do if your organization wants to be involved in debate about public issues this year? What can and can't your organization do to influence political leaders and voters? As we noted in our last client alert (January 27, 2014), the current IRS regulations impose some important restrictions on tax-exempt nonprofit organizations limiting their ability to lobby or participate in political campaigns. These restrictions are detailed and very fact-specific, and they apply differently to different types of tax-exempt organizations.

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

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