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IRS Proposed Rules for 501(c)(4)s and Other Tax-Exempts: Our Top 25 Comments Countdown

More than 140,000 comments were filed online by February 27, 2014, reacting to the [IRS/Treasury proposal to define “candidate-related political activity” for 501\(c\)\(4\) social welfare organizations](#). The IRS also posed questions concerning what the upper limit of candidate-related political activity should be (opinions range between 49% and zero), and whether the definition should apply to all 501(c) exempt organizations.

Some of the comments were very detailed and substantive. Others were brief expressions of outrage at the prospect of government suppression of free speech. Still others decried the intrusion of undisclosed “dark money” into American elections through the tax-exempt system. [One evaluation](#) of the organizations represented in the comments found that two-thirds of all comments favored continuation of the IRS rulemaking, but that serious changes were needed to protect nonpartisan civic engagement while calling out big-money abuses of tax-exempt status.

Our Top 25 attempts to recognize those substantial comments supported by broad segments of the nonprofit sector, the most thoughtful critiques and alternative configurations, and the positions taken by some of the most influential organizations.

Our Top 25 counts down from #25 to #1, so stay tuned as each day we’ll unveil another read-worthy comment.

We now present you with #25:

#25: Stephen Colbert

It’s less than a page, and it’s by Stephen Colbert. Yes, *the* Stephen Colbert.

We open with Stephen Colbert’s comments not because they’re our least favorite, nor because they’re informative, but because they are perhaps the shortest and the most entertaining of the bunch. And they succinctly illustrate why the IRS rulemaking must continue: we wouldn’t want to miss his testimony at the public hearing.

Consider this an *amuse-bouche* to the remaining 24 on our list.

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AUTHOR



A&C Alumni

ABOUT OUR BLOG

Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

EDITORS



Eric K. Gorovitz
Principal