ADLER & COLVIN BLOG POST

**APRIL 2, 2019** 

Look Who's Writing: Rosemary Fei and Eric Gorovitz on the Use of Section 501(c)(4) Organizations to Accomplish Charitable Lobbying

Hot off the press: A new paper by Adler & Colvin principal attorneys Rosemary Fei and Eric Gorovitz, published in the current issue of the NYU Journal of Legislation and Public Policy, discusses a wide array of issues arising from the use of Section 501(c)(4) social welfare organizations to conduct the lobbying necessary to advance charitable goals. It draws on the collective decades of experience of Adler & Colvin attorneys advising charities, social welfare organizations, and tandems on affecting public policy within the tax-exempt organization legal framework. This portion of the paper is extremely practical.

The paper goes on to propose an innovative legislative change to allow the creation of a "separate segregated lobbying fund," to make it easier for charities to expand their lobbying capacity without having to build and manage a separate legal entity.

The original version of this paper was prepared for the 2017 Annual Conference of the National Center on Philanthropy and the Law at NYU, on "Social Welfare Organizations: Better Alternatives to Charities?" Rosemary was honored to present it there. The current issue of the NYU Journal of Legislation and Public Policy is entirely dedicated to the papers presented at that conference, and provides commentary on those papers from other leading thinkers, including **one by Adler & Colvin's own Rob Wexler** on social welfare organizations as grantmakers.

## **RELATED CATEGORIES**

- ➤ Formation & Tax Exempt Status
- > hybrid corporations
- > IRS
- Nonprofit Network Affiliations
- ➤ Nonprofit Structures, Relationships & Affiliations
- > Public Charities
- > Tax Treatment of Lobbying & Political Activities

## AUTHOR



**Adler & Colvin** 

## **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**



**Stephanie L. Petit** Principal



**Eric K. Gorovitz** Principal