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Revised Rules on 501(c)(4)s and Political Activity Expected in Early 2015

Earlier this week, IRS Commissioner John Koskinen explained in an [interview with the Center for Public Integrity](#) that the IRS expects to complete revised proposed regulations defining political activity for 501(c)(4) (and possibly other types of 501(c)) organizations by early 2015. The Center for Public Integrity reports that Koskinen elaborated on the nature of the revised rules by explaining that they would address three issues concerning political activity by such organizations: “What should be the definition, to whom should it apply and how much . . . can you do before you jeopardize your exemption?” The latter two issues were left unaddressed in the first round of proposed regulations.

We hope the IRS will look carefully at the comments already highlighted in a series of 25 articles posted on this blog in April and May titled “[Top 25 Comments on IRS Proposed Political Activity Rules](#).” All 25 posts were submitted to the IRS as an independent comment on the proposed rulemaking in order to call attention to particularly noteworthy comments already submitted, and to analyze the strength and weaknesses of the arguments raised within them. A copy of this submission can be downloaded on Regulations.gov, [here](#).

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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.

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