

APRIL 28, 2014

## Top 25 Comments on IRS Proposed Political Activity Rules: #10 — Ottinger Foundation, The Leonard and Sophie Davis Fund, and The Woodbury Fund

“[T]he proper course for the IRS is ‘to mend it, not end it.’”

The comments submitted by these three family foundations ([Ottinger Foundation](#), [The Leonard and Sophie Davis Fund](#), and [The Woodbury Fund](#)) elegantly reflect the concerns of grantmakers that fund nonpartisan voter education, as well as charities seeking to “curb the corrupting influence of large moneyed interests on politics.” They also emphasize the importance of continuing the rulemaking process as a means to achieve crucial government reforms: “While some view the issues presented here as pitting good government against the First Amendment, that simply is not accurate. Preventing abuse of tax-exempt status by partisan political operatives and safeguarding nonpartisan voter engagement by the nonprofit community are complementary and essential facets of our American constitutional democracy.”

### RELATED CATEGORIES

- Private Foundations
- Tax Treatment of Lobbying & Political Activities
- Unions, Associations, Clubs & Other Tax-Exempt Organizations

### 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