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Top 25 Comments on IRS Proposed Political Activity Rules: #2 — Bright Lines Project

“We don’t want a bad political definition for 501(c)(4) organizations, rather we want a good definition for everybody.”

So, we admit to a bias on this one. [Greg Colvin](#) is chair of the Bright Lines Project (“BLP”) Drafting Committee, whose nine members include [Rosemary Fei](#), also a principal in our firm. Having said that, here are a few reasons we think the [Bright Lines Project’s comments](#) merit such a high place on our list:

- › The 49-page comments are the result of five years of analysis and collaboration among an extensive group of tax law experts, legal practitioners, and nonprofit leaders. Their frustration with the vague, unpredictable IRS “facts and circumstances” approach to cases of political activity prompted them to get started on this project long before the IRS internal review scandal broke in May of 2013. The BLP criticizes the draft rules proposed by the IRS and describes a comprehensive alternative, asking the IRS and Treasury to come back with a better proposal and involve the affected public in its development.
- › The result of BLP’s longstanding effort are six new “bright line rules” that would define political intervention clearly and consistently across [all](#) sections of the Internal Revenue Code, not just Section 501(c). Thus, by defining certain kinds of partisan speech and action as *per se* political intervention and describing safe harbors that include nonpartisan voter engagement, grass roots lobbying, and voter education that compares candidates even-handedly, the BLP would greatly narrow the cases in which fact-intensive judgment calls would need to be made.
- › Also worth noting: many prominent organizations (and individuals) expressly endorse BLP’s approach within their comments, including the [Bauman Foundation](#), the [Brennan Center for Justice](#), the [Center for Responsive Politics \(OpenSecrets.org\)](#), [Independent Sector](#), the [Ottinger Foundation](#), [The Leonard and Sophie Davis Fund](#), and [The Woodbury Fund](#), as well as [The Law Project of Chicago Lawyers’ Committee for Civil Rights Under Law](#), [Lawyers Alliance for New York](#), [Michigan Community Resources](#), [Philadelphia VIP](#), [Pro Bono Partnership](#), and [Public Counsel](#).
- › For more detail, see www.brightlinesproject.org.

We understand that any day now, perhaps today, the Bright Lines Project will issue a full explanation of its six rules, submit it to the IRS to accompany its February 27 comments, and post the explanation on its website.

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