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## Top 25 Comments on IRS Proposed Political Activity Rules: #21 — The Arc of the U.S.

“We need to ensure that organizations are clearly free to pursue and publicize their legitimate public policy work with lawmakers and on proposed legislation regardless of whether a primary or general election will occur within a certain time period. We need clear definitions of political intervention that apply consistently across the tax code and that are comprehensible both to those inside the IRS who must enforce the law and to those in the nonprofit sector who must comply with the law.”

The Arc is a 501(c)(3) charity that advocates for people with intellectual and developmental disabilities and includes a network of over 700 chapters across the country, many of which submitted their own comments. The national branch’s comments are brief, but we note in particular a point raised concerning the difficulty of complying with the 30/60-day election cycle windows in the proposed rules: “Modern communications, which include social networking that makes content permanently available and re-surfaces it as comments or ‘likes’ increase, would make compliance all but impossible.”

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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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