

APRIL 8, 2014

Top 25 Comments on IRS Proposed Political Activity Rules: #24 – Council on Foundations

“At a time when the influence of big money in our election cycles has never been more pronounced, foundations and nonprofit organizations have an essential role to play in helping to educate and empower everyday citizens to make their voices heard.”

The [Council on Foundations](#) represents over 1,700 different public and private foundations across the country. Their succinct comments begin by emphasizing that the proposed rules exceed Treasury’s rulemaking authority delegated by Congress to the extent they would prevent nonpartisan voter activities from continuing to be treated as proper social welfare programs. The Council concludes by pointing out that if the IRS were to extend the proposed rules to public charities or their private foundation grantors, the restrictions would directly contradict Code Section 4945(f), which permits foundations to support voter registration, and would deprive the public of invaluable nonpartisan voter education services.

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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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