

MAY 6, 2014

## Top 25 Comments on IRS Proposed Political Activity Rules: #4 — NAACP and NAACP-National Voter Fund

“... much of the work that the NAACP did in the early years to combat racial discrimination in the administration of our nation’s voting laws would be illegal under the proposed regulations.”

The concise and eloquent comments by the [NAACP](#) and its 501(c)(3) affiliate, the [NAACP-National Voter Fund](#), are among the most moving. They place the proposed rules in a powerful historical context: “The NAACP fought to register people to vote when government-sanctioned voter suppression laws and tactics (e.g., poll taxes, ID laws, literacy tests, grandfather clauses, whites-only primaries, etc.) and violence kept African Americans from exercising their Constitutional right to cast a ballot.” They also discuss decades of precedent indicating that nonpartisan voter education is an appropriate charitable and educational activity for both 501(c)(3) and 501(c)(4) organizations, and argue that it should remain so.

While the NAACP and its Voter Fund applaud the IRS and Treasury for attempting to clarify the rules concerning nonprofit political activity, they call for the proposed regulations to be withdrawn. Instead, they say, “Any new rules proposed by the IRS and Treasury should be narrowly tailored to address actual abuses without restricting or discouraging legitimate nonpartisan public engagement activities.” Their comments also point out problems with importing terminology from federal election laws, which would lead to inconsistent interpretations by the IRS and the FEC of the same terms.

### RELATED CATEGORIES

- 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



**Stephanie L. Petit**  
Principal



**Eric K. Gorovitz**  
Principal