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Top 25 Comments on IRS Proposed Political Activity Rules: #5 — American Institute of Certified Public Accountants (AICPA)

“The confidence of exempt organizations, tax preparers, and the public, in the enforcement of tax laws, is diminished when the application of these laws [is] unclear or difficult to understand.”

The [AICPA](#) is the world’s largest member association representing the accounting profession, with more than 394,000 members in 128 countries and a 125-year history. Their brief comments focus particularly on the importance of consistency in defining the term “political activity” for all section 501(c) organizations. Speaking positively about the prior IRS regulation drafting process that resulted in clear lobbying standards for charities in 1990, the AICPA cites favorably the approach taken and the elements developed by the [Bright Lines Project](#), which also submitted comments and its own proposed rules.

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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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