# **ADLER & COLVIN**

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Top 25 Comments on IRS Proposed Political Activity Rules: #6 — Independent Sector

"We encourage the IRS to engage tax-exempt organizations in a meaningful dialogue to address the many concerns expressed during this comment process, and provide the public an opportunity to provide input on a revised proposed rule that better defines permissible political activity while preserving the important advocacy role and vital voice of tax-exempt organizations in civic engagement and public policy work."

Independent Sector's comments highlight the potential impact of the proposed rules by pointing to real-life examples, including major legislation in recent years that took shape in close proximity to elections. IS notes that the proposed rules would silence nonprofits from participating in public policy debate at such times. IS also urges clear percentage or dollar amounts limiting permissible political activity for non-charitable 501(c) organizations. 110 organizations — many mainstream groups serving the public interest — joined the IS commentary.

Independent Sector played a major role in influencing the shape of tax regulations affecting nonprofit speech on public policy "the last time around" — during 1986 to 1990 when the IRS developed very successful definitions of lobbying activity for public charities electing bright-line monetary standards under Section 501(h).

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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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