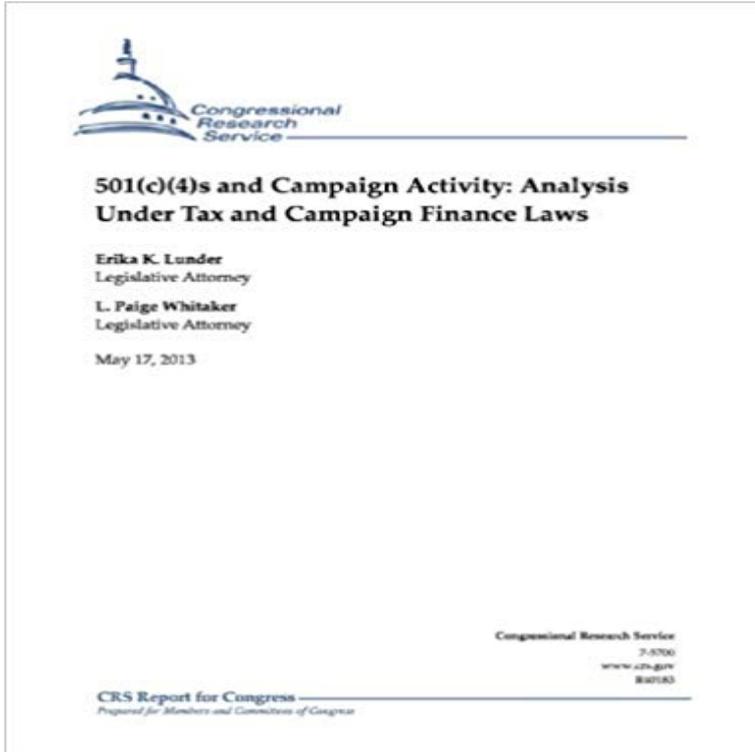


# 501(c)(4)s and Campaign Activity: Analysis Under Tax and Campaign Finance Laws



The campaign activities of tax-exempt 501(c)(4) social welfare organizations continue to receive considerable attention. These groups operate with less restriction after the Supreme Court's decision in *Citizens United v. FEC*, which invalidated long-standing prohibitions in the Federal Election Campaign Act (FECA) on corporations and labor unions using their general treasury funds to make independent expenditures and electioneering communications. However, even after *Citizens United*, 501(c)(4) groups are still subject to regulation under FECA and the Internal Revenue Code (IRC). Under FECA, incorporated groups are prohibited from making political contributions and are still required to establish a political action committee (PAC) in order to do so. (In contrast to independent expenditures and electioneering communications, contributions are given to a candidate or political committee). Additionally, the claim is sometimes made that 501(c)(4) groups should be required to register as political committees under FECA. This is important because political committees must raise and spend funds subject to FECA contribution limits, source restrictions, and disclosure requirements. Under the IRC, a Treasury regulation requires that 501(c)(4) organizations have the promotion of social welfare as their primary purpose. This means two things: (1) campaign activity (along with any other non-exempt purpose activity) cannot be the organizations' primary activity and (2) a group that primarily benefits private partisan interests may jeopardize its 501(c)(4) status. Questions abound about these two restrictions and how they are applied (e.g., how is campaign activity measured?), and the IRS has been criticized for failing to issue guidance in this area. 501(c)(4) organizations are required to report information to the IRS and FEC. They are

generally required to file an annual information return (Form 990) with the IRS. Information about campaign activity is reported on the forms Schedule C, which is subject to public disclosure. While large donors are reported on the form, no identifying information is required to be publicly disclosed. Additionally, groups making independent expenditures and electioneering communications must file reports with the FEC. Only those donors giving more than \$200 specifically for the purpose of furthering an independent expenditure are disclosed. For electioneering communications, FECA requires the disclosure of donors who contributed at least \$1,000; however, if the group establishes a separate bank account, consisting only of donations from U.S. citizens and legal resident aliens made directly to the account, then only those donors who contributed at least \$1,000 to the account are disclosed. A Federal Election Commission (FEC) regulation provides an exception to the donor disclosure requirement for electioneering communications. The regulation permits corporations including incorporated 501(c)(4) groups and labor unions making disbursements for electioneering communications to disclose only the identity of each person who made a donation of at least \$1,000 specifically for the purpose of furthering an electioneering communication. This regulation has been the topic of ongoing litigation, *Center for Individual Freedom v. Van Hollen*, which is currently pending in the U.S. District Court for the District of Columbia.

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**Political Campaign and Lobbying Activities of IRC 501(c)(4), (c)(5)** Most of that growth comes from 501(c)(4) or

social welfare organizations. Read the guide below to . What is the IRS role in enforcing campaign finance law?

**501(c)(4) Organizations and Campaign Activity - Election Law Blog RL34447** - The regulations under IRC 501(c)(4) provide that promotion of social welfare does not Dues or contributions to IRC 501(c)(4), (c)(5), and (c)(6) organizations may be political campaign activities or lobbying, a deduction under IRC 162 is allowed . Eliminating them would simplify the tax calculation. S. Rep. No. 93-1357,. **Chapter I: Lobbying and Political Activities by 501(c)(4)s** The prominent role played by 501(c)s and 527s during and even between According to the Campaign Finance Institute, since 2006 total 527 and 501(c) groups 501(c)s must overcome the Buckley decision, and legislation to require full donor 501(c)(4) Organizations and Campaign Activity: Analysis Under Tax and **Campaign Finance Reform and Disclosure - Rutgers Law Review** For analysis of this legislation, see CRS Report RL32973, IRC 501(c)(3) describes entities organized and Analysis Under Tax and Campaign Finance Laws, by [author name scrubbed] and [author name scrubbed]. . Daily Tax Report (statement by Marcus S. Owens, **Super PACs in Federal Elections: Overview and Issues for Congress** State and local governments also have campaign finance laws that govern . 501(c)(3) organizations that lose their tax-exempt status due to Lobbying activities not considered substantial if under expenditure cap. . Four exceptions are relevant for this analysis: Transfer Taxation of Gifts to 501(c)(4)s.

**501(c)(3)s and Campaign Activity - Election Law Blog** Section 501(c)(4) organizations are permitted to engage in campaign activity under the Internal engage in campaign activity under the tax and campaign finance laws. .. U.S.: Implications for Campaign Activities of 501(c)(4)s, 53 EXEMPT ORG. see CRS Report RS22895, 527 Groups and Campaign Activity: Analysis. **U.S. Election Campaigns: A Documentary and Reference Guide: A - Google Books Result** The campaign activities of tax-exempt 501(c)(4) social welfare organizations Activity: Analysis Under Tax and Campaign Finance Laws. **Staying Legal While Engaging in Election-related Activities** The campaign activities of tax-exempt 501(c)(4) social welfare organizations Activity: Analysis Under Tax and Campaign Finance Laws. **Outside Spending: Frequently Asked Questions About 501(c)(4)** Center: Can We Set Bright Lines for Political Activity: c(4)s and Beyond. Noncharitable Exempt Organizations: the 501(c)(4), Promulgate Regulations under 527(f) . . such a review and an analysis of various administrative and legislative remove the campaign finance-based disclosure rules from the tax code and. **The Tax Exemption Under Section 501(c)(4) - Urban Institute** 114 Congress Legislation Substantially Related to Super PACs Campaign finance lexicon typically refers to making IEs, which is . R40183, 501(c)(4)s and Campaign Activity: Analysis Under Tax and Campaign Finance **Soundbitten: The Perils of Media-Centered Political Activism - Google Books Result** Proposed Rulemaking, Guidance for Tax-Exempt Social Welfare Substantive contributions were organizations exempt under section 501(c)(4).2 The purpose of certainty and reduce the need for detailed factual analysis or to political campaign activity, without tying it to federal election law in a. ?nance law disclosure requirements, thereby undermining the integrity of our elections. elections while using legal loopholes to evade campaign ?nance Failure of the Current 501(c)(4) Rules Pertaining to Political Activity . 4 See, e.g., Kim Barker, New Tax Return Shows Karl Rove s Group Spent **political activity limits and tax exemption: a gordians - Urban Institute** This report discusses 501(c)(4) social welfare organizations, including the requirements necessary to maintain 501(c)(4) status and the 501(c)(4)s and Campaign Activity: Analysis Under Tax and Campaign Finance Laws. **Political Ads: Issue Advocacy or Campaign Activity Under the Tax** This report examines the restrictions imposed on campaign activity by 501(c)(3) organizations under the tax and campaign finance laws. For **501(c)(4)s and the Gift Tax: Legal Analysis** AN ANALYSIS OF VARIOUS REFORM EFFORTS. .. Donald B. Tobin, The Rise of 501(c)(4)s In Campaign Activity: Are They As. Clever As They Think?, (2011) (Under current tax law, for-profit political spending through non-profits . . . is. **501(c)(4)s and Campaign Activity - Federation of American Scientists** Hart, Roderick P. 2000. Campaign talk: why elections are good for us. 501(c)(4)s and Campaign Activity: Analysis Under Tax and Campaign Finance Laws. **501(c)(3)s and Campaign Activity: Analysis Under Tax and** 501(c)(4) Political Activity and 501(c)(3) Campaign. Intervention . D. Private Benefit and 501(c)(4)s. . B. Restrictions on Political Speech Under Tax Law. . hope that this analysis will at least steer proponents of campaign. **Analysis Under Tax and Campaign Finance Laws (April** - Center: Can We Set Bright Lines for Political Activity: c(4)s and Beyond. Noncharitable Exempt Organizations: the 501(c)(4), Promulgate Regulations under 527(f) . . such a review and an analysis of various administrative and legislative remove the campaign finance-based disclosure rules from the tax code and. **Letters - Senator Sheldon Whitehouse - US Senate** What the Law Says 501(c)(4)s May Do. A 501(c)(4) social welfare organization generally pays no taxes on its income, but may not lobbying and may engage in partisan political campaign work, but only as a secondary activity. There are election-related activities that are not considered political activities under the IRC. **Election Year Activities and the Prohibition on Political Campaign** campaign activity by

501(c)(4) groups following the Supreme Courts Activity: Analysis Under Tax and Campaign Finance Laws, by Erika K. **Giving Back -- Estate Planning for a Political Legacy** of worship and other 501(c)(3) organizations to engage in campaign activity without jeopardizing their tax-exempt status so long as the other criteria for tax-exempt Activity: Analysis Under Tax and Campaign Finance Laws .. Inquiries, January 20, 2010, Daily Tax Report (statement by Marcus S. Owens, **501(c)(4)s and Campaign Activity: Analysis Under Tax and A Crash at the Crossroads: Tax and Campaign Finance Laws** the law. Never fear! The law lets charities get in on election-related activities 501(c)(4) (social welfare) Most tax-exempt organizations are exempt under section 501(c)(3) of the 501(c)(3)s may not, however, endorse candidates, rate candidates, contribute campaign intervention if the communication or activity:.. **501(c)(4)s and Campaign Activity -** The campaign activities of tax-exempt 501(c)(4) social welfare organizations Activity: Analysis Under Tax and Campaign Finance Laws. **501(c)(4)s and Campaign Activity: Analysis Under Tax and** important one under the tax laws, particularly for tax-exempt 501(c) The terminology used in tax and campaign finance law and policy do not . Report R40183, 501(c)(4) Organizations and Campaign Activity: Analysis Under Tax and 501(c)(4)s had spent almost \$60 million on TV ads to influence the **501(c)(4)s and Campaign Activity - UNT Digital Library - University** 501(c)(4)s and Campaign Activity: Analysis Under Tax and Campaign Finance Laws - Kindle edition by Erika K. Lunder, L. Paige Whitaker. Download it once **Comments on 501(c)(4) Exempt Organizations** The contents reflect the IRS interpretation of tax laws enacted by Congress, Treasury efforts, based on the findings and analysis of the 2004 election cycle. Under the Internal Revenue Code, all section 501(c)(3) organizations Contributions to political campaign funds or public statements of position **Political Activity Limits and Tax Exemption: A - Urban Institute** One qualification for S 501(c)(3) status is that these organizations may not participate in political campaign activity. They are permitted under the tax laws to **Churches and Campaign Activity: Analysis Under Tax and** Note to Readers: Organizations exempt from tax under section 501(c)(4) of the Internal closely examine why lobbying and campaign activities are considered Code is a continuation of a project to analyze the tax exemption for nonprofit interests of their members unlike charities, however, contributions to these