

**IRS Proposed a NEW Definition of candidate-related political activity** *[Adds an entire new subsection that defines candidate-related political activity] See attached pages*

**Comments and requests for a public hearing must be received by **February 27, 2014** and may be submitted by mail, hand-delivery or email:**

**Comments via mail:**

Mail submissions to:

CC:PA:LPD:PR (REG-134417-13) Room 5205  
Internal Revenue Service  
P.O. Box 7604 Ben Franklin Station  
Washington, DC 20044.

**Comments via hand-delivery:**

Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to:

CC:PA:LPD:PR (REG-134417-13)  
Courier's Desk  
Internal Revenue Service  
1111 Constitution Avenue NW.  
Washington, DC

**Comments filed via email:**

Submissions may be sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov>

Include this citation: IRS REG-134417-13  
That will take you to the comments page.

**Current Regulation:**

**Reg. 1.501(c)(4)-1(a)(ii).**

**(ii) Political or social activities.** The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office.

**Proposed Regulation:**

**Reg. 1.501(c)(4)-1(a)(ii).**

**(ii).** The promotion of social welfare does not include direct or indirect candidate-related political activity, as defined in paragraph (a)(2)(iii) of this section.

**Candidate-Related Political Activity Definitions**

**1. Express Advocacy communications** – a communication of any kind, at any time, that expressly advocates the ‘selection, nomination, election or appointment’ of a candidate or of candidates of a political party, including the words “vote”, “oppose”, “elect”, “defeat” or “reject”

*Or*

“is susceptible of no reasonable interpretation other than a call for or against the selection, nomination, election, or appointment of one or more candidates or of candidates of a political party”.

**2. Electioneering Communication.** Any public communication within 30 days of a primary election or 60 days of a general election that refers to one or more clearly identified candidates in that election or, in the case of a general election, refers to one or more political parties;

**3. Communications reported to FEC.** “including independent expenditures and electioneering communications”;

**4. A contribution of money or ‘anything of value’ to or the solicitation of contributions on behalf of –**

\* any person, if the transfer is recognized as a reportable contribution to a candidate for elective office;

\*any section 527 organization; or

\*any organization described in section 501(c) that engages in candidate-related political activity [ see special rule re safe harbor ]

**5. Conduct of a voter registration drive or Get Out the Vote drive.**

**6. Materials prepared or distributed.** Distribution of material prepared by or on behalf of a candidate or by a section 527 organization – written, audio, and video;

**7. Voter Guide.** Preparation or distribution of a voter guide that refers to one or more clearly identified candidates or, if a general election, refers to a political party;

**8. Candidate Forum or Debate.** Hosting or conducting an event within 30 days of a primary or 60 days of a general election at which one or more candidates in such election appear as part of the program.

### **Related Definitions.**

1. **Candidate.** Candidate includes local, state, federal, and nominations for executive offices, and judicial elections / candidates.

2. **Clearly identified.** The name of the ‘candidate’ appears, a photograph or drawing or the identity is apparent by reference “your congressman”, or a ‘reference to an issue or characteristic used to distinguish the candidate from other candidates’.

3. **Communication.** Whatever means: written, printed, electronic, internet, video, or oral.

4. **Election:** general, special, primary or runoff; convention or caucus; delegate selection primary;

5. **Public Communication:** broadcast, cable or satellite; on an internet website; in a newspaper, magazine or other periodical; in the form of paid advertising; or that otherwise reaches or is intended to reach more than 500 persons.

6. **527 organization.** Any 527, including a connected PAC;

7. **Attribution.** Activities conducted by an organization include activities paid for by the organization or conducted by an officer, employee or director *or by volunteers* acting under the organization’s direction or supervision. Communications made by an organization include those paid for by the organization or made in an official publication, including statements or material posted by the organization on its website, as part of an official program or by an employee, volunteer, or other representative authorized to communicate on behalf of the organization and

8. **Special rules on contributions to c4s engaging in candidate-related political activity.**