

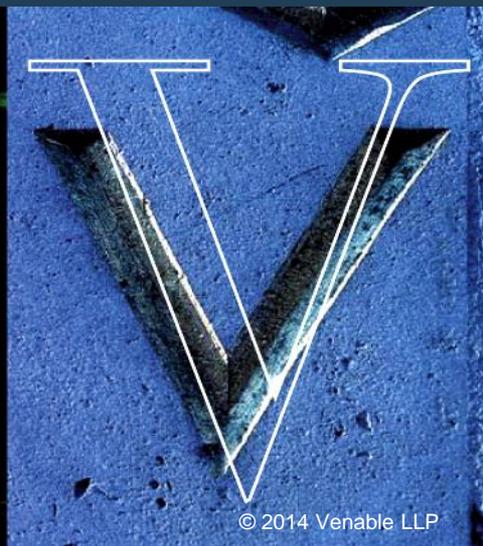
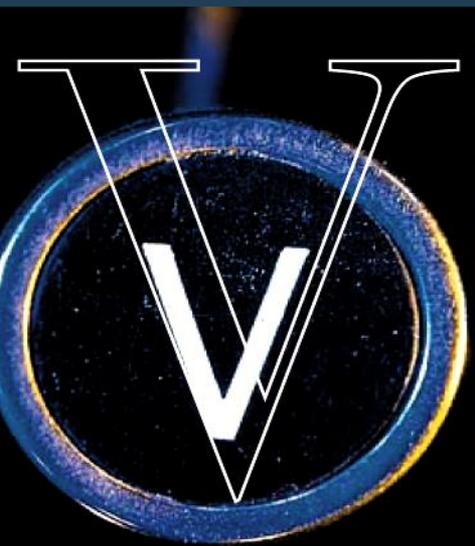
Nonprofit Organizations Committee Legal Quick Hit: Election-Year Activities for Your Nonprofit: Avoiding the Legal Pitfalls and Understanding the Evolving Landscape

MODERATOR: JEFFREY S. TENENBAUM, ESQ.

TUESDAY, APRIL 8, 2014

PRESENTERS: RONALD M. JACOBS, ESQ.

3:00 p.m. ET



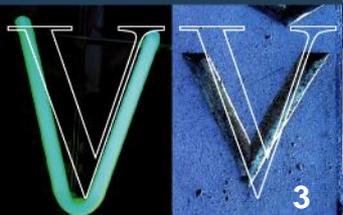
Program Overview

- *McCutcheon Case*
- 501(c)(3) versus 501(c)(4) or (6)
- Ideas for your 501(c)(3)
- 501(c)(4) activities
 - Permissible uses
 - Federal disclosure
 - State disclosure
 - IRS proposed rules



McCutcheon Case

	To a Candidate	To a National Party Committee	To State and Local Parties	To Other Political Committees
Individual May Give	\$2,600 per election	\$32,400 per year	\$10,00 per year	\$5,00 per year
Multicandidate PAC May Give	\$5,000 per election	\$15,000 per year	\$5,000 per year	\$4,000 per year



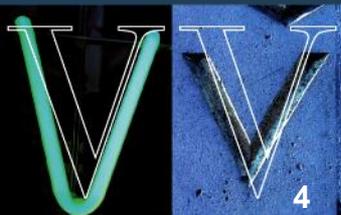
McCutcheon Case

\$123,200

can

\$74,600

\$48,600 to PACs
and Local Parties

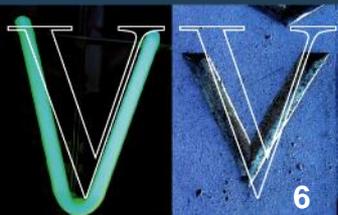
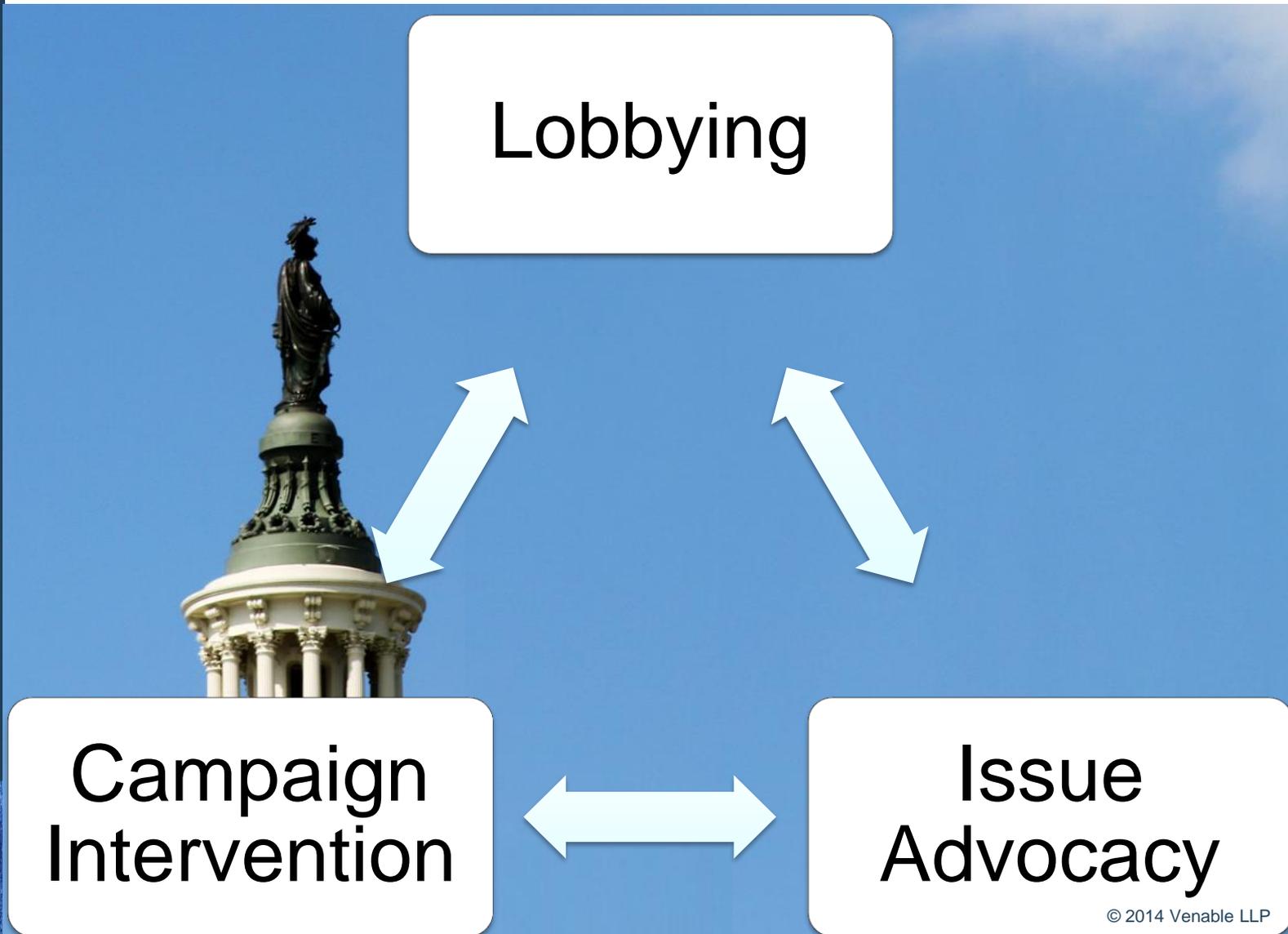


Setting the Stage

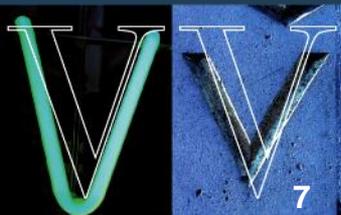
	Issue Speech	Lobbying	Campaign Intervention
(c)(3)	Unlimited	Limited	No
(c)(4)	Unlimited	Unlimited	Limited



Fine Lines between Categories



Lobbying and Issue Advocacy

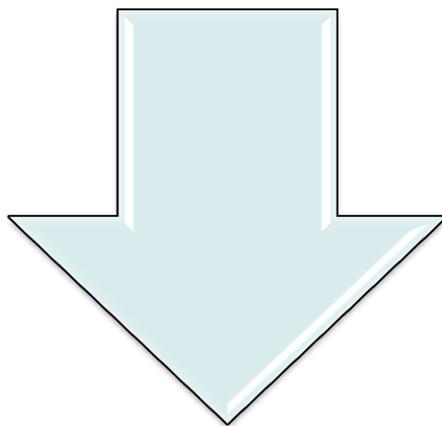


Examples

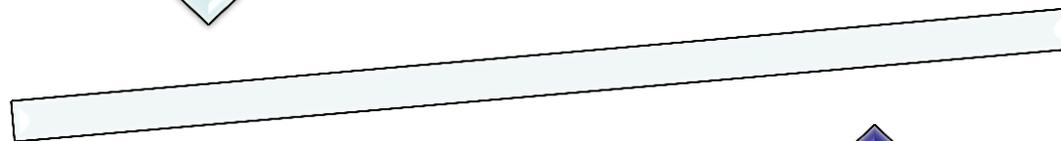
- Congress is going to destroy jobs with its ABC agenda.
- Congress is going to destroy the environment with its XYZ agenda. Call Congressman A and tell him to stand up for the environment.
- Congress is going to destroy healthcare if it passes the ABC bill.
- Congress is going to bring about world peace if it passes 123 bill. Call Senator Z and tell her to vote for 123 bill.



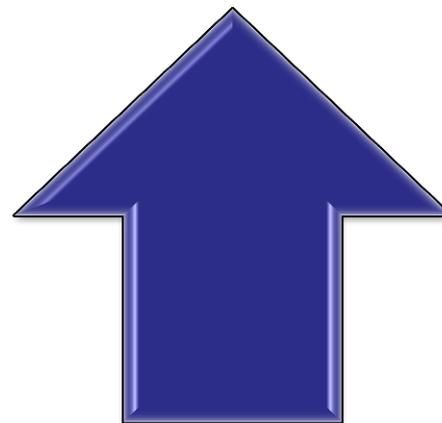
Pros and Cons



Muddled
Message



Unlimited



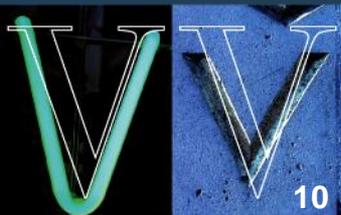
Campaign Intervention

Facts & Circumstances

Timing

Content

Background



Examples

- Congress is going to destroy jobs with its ABC agenda.
- Congress is going to destroy the environment with its XYZ agenda. Call Congressman A and tell him to stand up for the environment.
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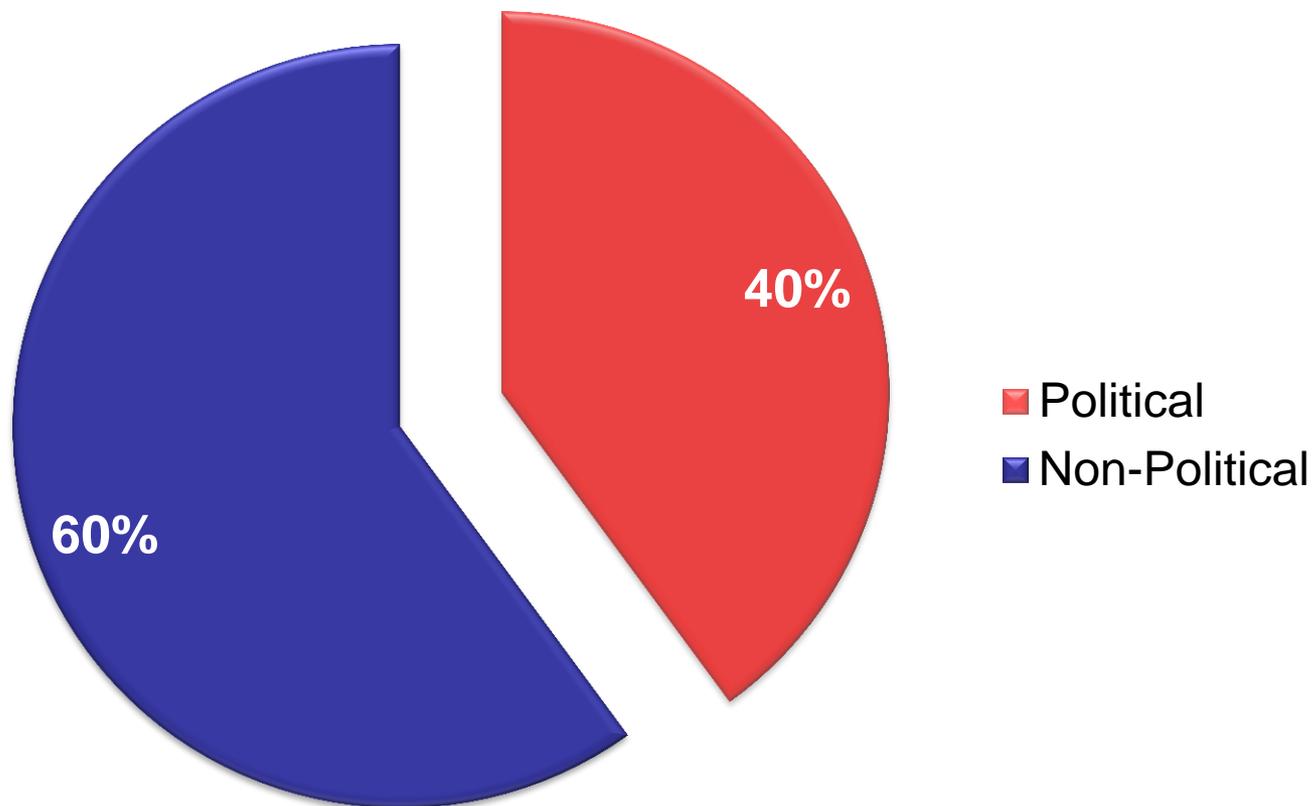


More Examples

- Vote against Congressman Joe Blow.
- Call Senator B and tell her to support Issue A.
- Congressman D is opposed to reforming our A system. The country will go bankrupt if we don't fix A. Congressman D, bad on A, bad for the country.
- Congressman X is opposed to reforming our 123 system. The country will go bankrupt if we don't fix 123. Call Congressman X and tell him to support the 123 reform bill.



501(c)(4) Activity



What's Included

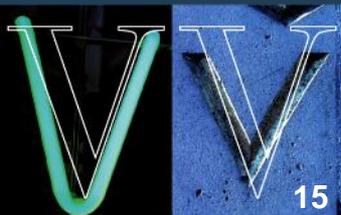
Express
Advocacy

Campaign
Intervention

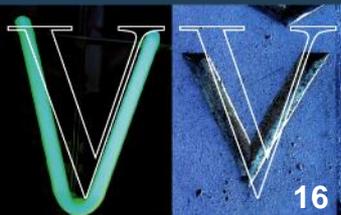
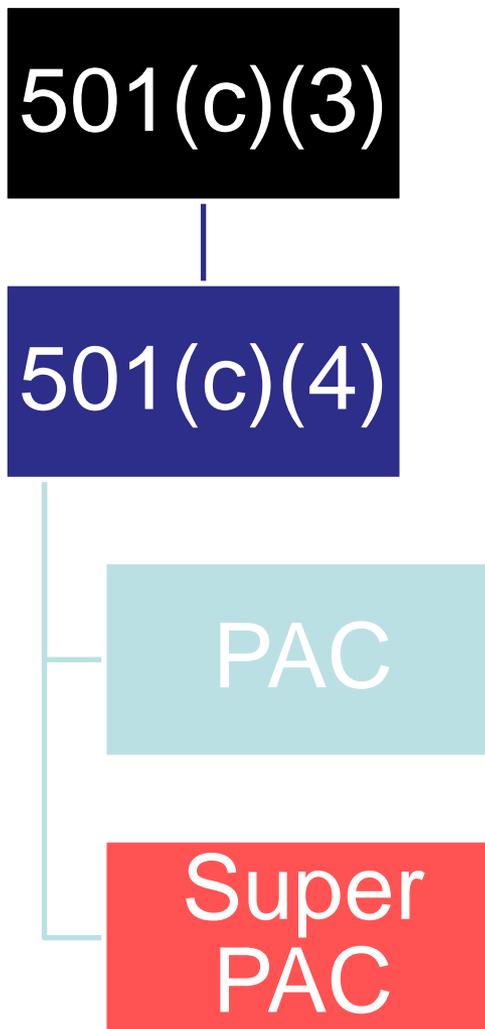


IRS Proposal: Candidate-Related Activity

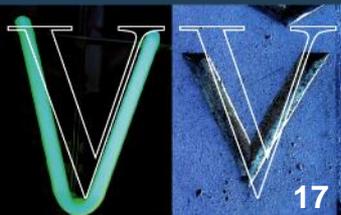
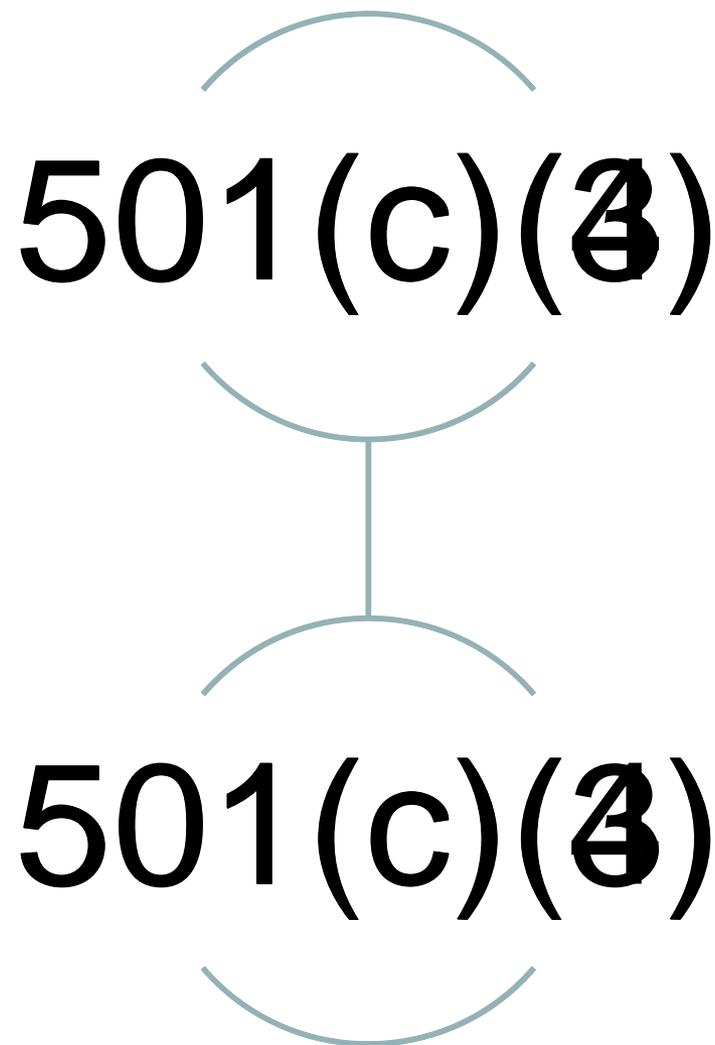
- Express advocacy
- Voter registration
- Get out the vote
- Events with candidates 30 or 60 days before the election
- Payment of money to other groups
- Any communications containing candidates 30 or 60 days before an election



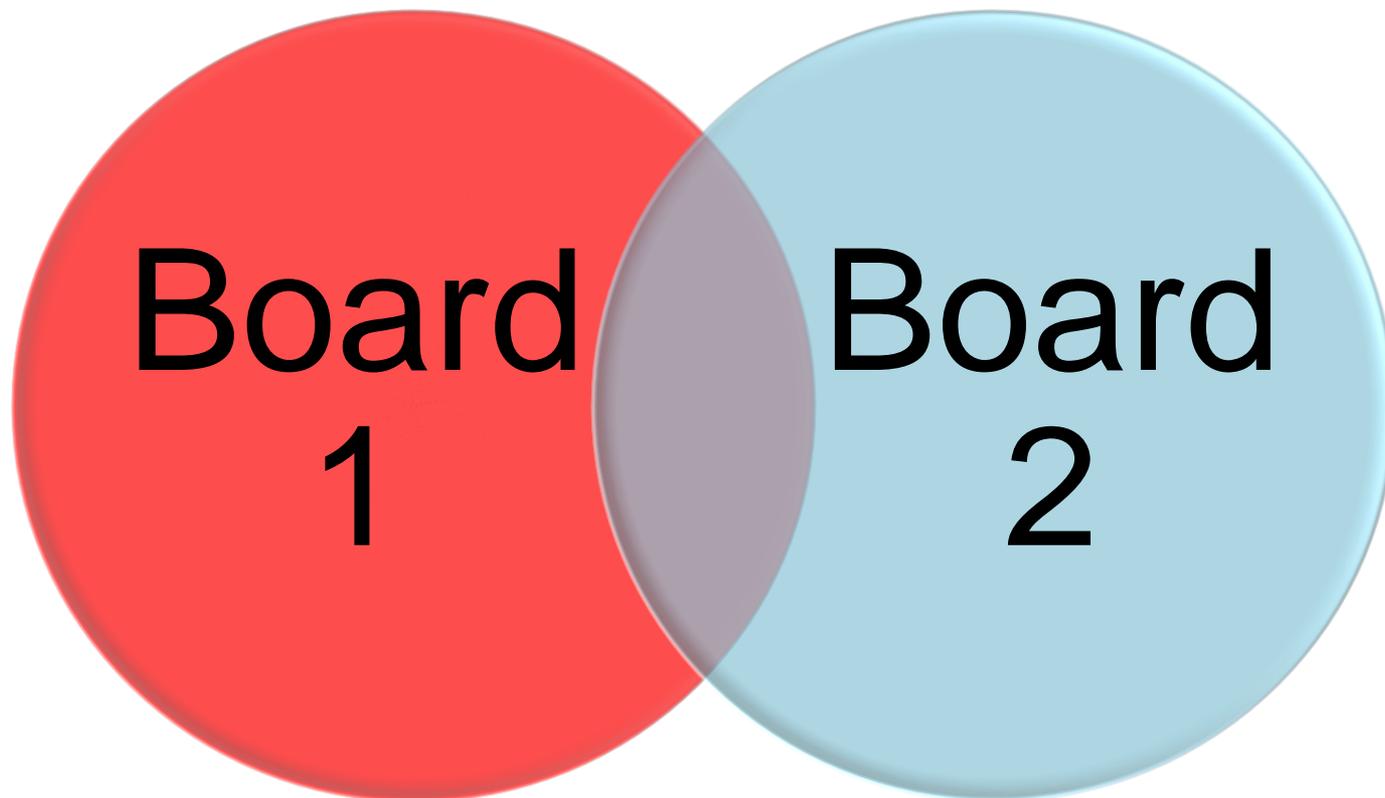
Working Together



Structural Issues



Control



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