

## **Saturday**

**1:30PM – 3:30PM**

### **Election Issues for Tax-Exempt Organizations**

This session will span a range of needs for the tax practitioner who may be asked to advise on the treacherous terrain of allowable activities for exempt organizations interested in this year's federal, state and local elections. We will introduce the special IRS rules that apply to charities and other section 501(c) organizations and to section 527 political groups, in relation to campaigns to elect candidates or to pass or defeat ballot measures. Panelists will cover the intersection of tax law and election laws administered by the FEC, the latest information on how exempt vehicles are deployed by political activists, safe ways to inject social issues into candidate races and recent efforts to test the constitutional limits of these often vague and confusing regulations.

*Moderator:* Greg Colvin, Silk Adler & Colvin, San Francisco, CA

*Panelists:* Liz Towne, Alliance for Justice, Washington, DC

Steve Weissman, Campaign Finance Institute, Washington, DC

Holly Schadler, Lichtman Trister & Ross PLLC, Washington, DC

Judith Kindell, Tax Law Specialist, Office of Rulings & Agreements, IRS, Washington, DC

*Sponsored by:* Exempt Organizations Committee