

MEDIA MENTION

Michael Toner Weighs in on Proposed IRS Regulations Governing Nonprofit Organizations

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Michael E. Toner, co-chair of Wiley Rein's Election Law & Government Ethics Practice, was quoted in an article in yesterday's *Washington Times* about the debate over the U.S. Internal Revenue Service's (IRS) proposal to impose additional restrictions on 501(c)(4) organizations and perhaps on other non-profit entities.

The unique nature of the debate has led to some unusual political alliances, noted Mr. Toner, a former chair of the Federal Election Commission. "Fighting additional IRS restrictions on 501(c)(4) entities is one area where advocacy groups on the far left and the far right agree; they are strange bedfellows on this issue," he said.

Mr. Toner was skeptical that ongoing litigation efforts to invalidate existing IRS regulations concerning 501(c)(4) entities will succeed. "I think it's going to be uphill legally to get the courts to invalidate the current IRS regulations governing 501(c)(4) entities, particularly given that the regulations have been on the books for more than 50 years and given that entities across the ideological spectrum would be adversely affected if the regulations were struck down," Mr. Toner said. "The real litigation action is going to take place if the IRS proceeds to issue new regulations concerning 501(c)(4) entities; if that happens, we can expect a flurry of lawsuits to be filed."

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Practice Areas

Election Law & Government Ethics