

Michael Toner Comments on IRS Effort to Regulate Political Nonprofits

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Michael Toner, co-chair of Wiley Rein's Election Law & Government Ethics Practice, was interviewed by *Financial Times* for a story on recent court rulings that have transformed the electoral landscape.

The article reported that "a series of U.S. court decisions in recent years has lifted most caps on political donations, unleashing a tsunami of money which has poured into the 2012 presidential and congressional elections ... The battle over campaign finance is as much about self-interest as it is ideology."

In an effort to get a better handle on the money flow, the Internal Revenue Service has written to some nonprofits in an effort to learn whether they are breaching their tax-exempt status with partisan political activity.

Mr. Toner, a former chairman of the Federal Election Commission, said there are "no bright lines" in IRS regulations defining what advertising constitutes political expenditures for nonprofits: "I expect there will be a test case or two soon which will evaluate the boundaries" to what are now "byzantine" election laws.

Related Professionals

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