

Michael E. Toner and Former FEC Officials Comment on Proposed IRS Rules

March 26, 2014

Washington, DC – Michael E. Toner, co-chair of Wiley Rein’s Election Law & Government Ethics Practice, submitted comments on the IRS’ proposed rules that would place new restrictions on the ability of Section 501(c)(4) social welfare organizations to engage in political activities. The comments were addressed to Secretary of the Treasury Jacob Lew and John Koskinen, Commissioner of the Internal Revenue Service (IRS), and were signed by Mr. Toner and seven former Federal Election Commission (FEC) commissioners. Mr. Toner served as a commissioner on the FEC from 2002 to 2007, and as Chairman in 2006.

The proposed IRS rules would define “candidate-related political activity” and would amend IRS regulations to exclude this type of activity from the promotion of social welfare. In their comments, the former FEC commissioners stated that the proposed changes “would undermine and interfere with the system of campaign finance laws and regulations established by Congress and the FEC, as well as confuse regulated entities.” Furthermore, the rules “would be arbitrary and capricious and a clear and obvious violation of the Administrative Procedure Act.” The former FEC commissioners concluded their comments by urging the IRS not to adopt the proposed rules.

Mr. Toner’s comments were filed on February 27. The Heritage Foundation wrote about the comments of the former FEC commissioners, which can be found [here](#).

Related Professionals

Michael E. Toner
Partner
202.719.7545
mtoner@wiley.law

Practice Areas

Election Law & Government Ethics