Can We Set Bright Lines for Political Activity: c(4)s and Beyond

A Roundtable discussion hosted by the Tax Policy and Charities Project, an initiative of the Center on Nonprofits and Philanthropy and the Urban-Brookings Tax Policy Center

Thursday, October 3, 2013
10:00 am to 3:00 pm (EDT)
Urban Institute
2100 M Street NW, 5th Floor
Washington, D.C. 20037

A G E N D A

9:30 AM       Continental Breakfast

10:00 to 11:00 AM    Discussion I: Is Everything "Politics"?

“Political activity,” means different things to different people and under the tax laws, there are different types of limitations (on lobbying, voter registration, candidate forums, political campaigns, electioneering, etc.) for different types of organizations that are all referred to as “limits on political activities.” This first discussion will identify all the moving parts: What activities might we want to regulate, if not limit? What legal issues led to IRS investigations of 501(c)(4) organizations?

11:00 AM to 12:30 PM    Discussion II: What Tools Do We Have? What Proposals for Change are on the Table?

The toolkit for regulating or limiting political activity consists of registration, disclosure, excise taxes, loss of tax-exempt status and loss of the ability to receive tax deductible donations. Are these useful? Adequate? Would bright lines be helpful? Rules, standards, or both? What proposals are on the table? What are their potential strengths and weaknesses?

12:30-1:45 PM    Lunch

1:45 to 3:00 PM    Discussion III: Can We Do It? What are the Constitutional and Administrative Constraints on Proposed Changes?

What limits can government constitutionally impose? What agency (or agencies) can accomplish the goals we envision? Is “tax-exempt” the label, and IRS the right organization to regulate organizations that have little or no economic income? Are hard-to-administer and hard-to-enforce limits better than none at all? What are the implications for administration? For enforcement?
Foundation Grantmaking over the Economic Cycle

A roundtable discussion co-hosted by the
Center on Nonprofits and Philanthropy, Urban Institute,
Urban-Brookings Tax Policy Center and the
Lilly Family School of Philanthropy, Indiana University

Thursday, March 13, 2014
9:30 AM to 3:30 PM

Urban Institute
2100 M Street NW, 5th Floor
Washington, D.C. 20037

A G E N D A

9:30 AM   Continental Breakfast

10:00 to 11:00 AM   Roundtable Discussion I: Foundation Payouts and the Economic Cycle

Discussion will center on the theoretical explanation for any cyclical pattern of payout and the effect of the excise tax on pro-cyclical foundation giving. Speakers will also bring in theories of finance to discuss the types of portfolios that allow optimal patterns of withdrawals or at least minimum levels of withdrawals during bad times.

Moderator: Elizabeth Boris, Urban Institute
Ben W. Blanton, Faegre Baker Daniels
Joseph Cordes, Trachtenberg School of Public Policy and Public Administration
Richard Sansing, Tuck School of Business
C. Eugene Steuerle, Urban Institute

11:00 AM to 12:30 PM   Roundtable Discussion II: What happened to foundation payouts in recent history, including the last recession?

Foundation payouts varied during the great recession as foundations sought to provide adequate funding during a time of greater need and lower investment income. Speakers will draw from research and the experiences of foundations to explain how the recent economic downturn affected grantmaking.

Moderator: Joseph Rosenberg, Urban Institute
Nathan Dietz, Urban Institute
Steven Lawrence, The Foundation Center
Una Osili and Patrick Rooney, Lilly Family School of Philanthropy