

Statement updated by Council on Foundations' VP of Legal, Kelly Simone

Private Foundation Reminder: Contacting your legislators and urging them to take a particular position on proposals to alter the charitable deduction for contributions to private foundations is permissible under the self-defense exception to the lobbying rules. Private foundations do not have to remain neutral on legislation if it affects their existence, tax-exempt status, powers and duties, or the deductibility of contributions. The exception allows private foundations to communicate with legislators and their staff on these issues and to express an opinion on such legislation. Although this is called a “self-defense” rule it can be used proactively as well. Note that this exception applies to communications with legislators and their staff and does not apply to communications with a broader audience. While the Council is confident that communicating with legislators on this issue qualifies for the self-defense exception, the information in this notice is intended for educational purposes only and is not legal advice. If you have any questions about how this general information applies to your specific situation, you should contact your legal counsel.