

WEBSTER, CHAMBERLAIN & BEAN, LLP | SPEAKING ENGAGEMENTS

Webinar/January 28, 2021

ABA, Section of Taxation, 2021 Mid-Year Meeting (Exempt Organizations Committee) – The Election is Over – Or Is It? (Post-Election Activities)

Moderator: Elizabeth Kingsley, Harmon, Curran, Spielberg & Eisenberg, LLP

Panelists: [Heidi Abegg](#), Webster, Chamberlain & Bean, LLP
Rosemary Fei, Adler & Colvin

Although election day for federal office is set on the first Tuesday after the first Monday in November, the President is not technically chosen until Congress counts the votes received from the electors who met in each state. Even in a normal year and with respect to other offices that are directly election, actions after ballots have been cast may affect the outcome. This panel will examine issues that arise for exempt organizations engaging in election-related activities after the votes have been cast; ballot cure efforts, recounts, litigation, and electoral college advocacy, as well as working with a transition team, recall or impeachment efforts, and advocacy around gubernatorial appointment of replacements to the Senate. We will consider whether these activities constitute political campaign intervention, section 527 exempt function activity, and/or lobbying under either section 501(c)(3) or section 162(e).

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