



Staying Nonpartisan: Permissible Election Activities Checklist For 501(c)(3) Nonprofit Organizations

The federal tax code contains a single sentence that defines the prohibition of partisan political activities by 501(c)(3) charitable organizations. It states 501(c)(3) organizations are “prohibited from directly or indirectly participating in - or intervening in - any political campaign on behalf of or in opposition to any candidate for elective public office.”

Whether activities are considered partisan political activity depends on the “facts and circumstances” in each situation. What is clear is that there’s still a lot a 501(c)(3) can do on a nonpartisan basis to promote voter and civic engagement as part of its charitable and educational mission during the election season.

Permissible Nonpartisan Activities - with common examples

The IRS affirmatively states that 501(c)(3) organizations may conduct voter engagement or connect with candidates on a nonpartisan basis. This includes encouraging voter participation, educating voters, and talking to candidates about issues. 501(c)(3) organizations may:

1. Conduct or Promote Voter Registration

- Conduct a voter registration drive at your nonprofit or in your community.
- Encourage people to register to vote in your communications, on your website or at events.

2. Educate Voters on the Voting Process

- Provide information on when and where to vote - such as finding their poll location, getting an absentee ballot or contacting their local election office for help.
- Remind people of registration or election deadlines and dates.

3. Host a Candidate Forum

- Sponsor a candidate forum with other community partners for all the candidates.
- Encourage your community to attend your forum or another candidate forum sponsored by a trusted partner.

4. Create a Candidate Questionnaire

- Submit questions to all the candidates in a race on issues of interest to your nonprofit.
- Publish the candidate’s full answers on your website or in a nonpartisan voter guide.

5. Distribute Sample Ballots or Nonpartisan Voter Guides

- Display or provide an official sample ballot that highlights state elections common to all voters in your state
- Distribute a nonpartisan voter guide from trusted partner about what is on the ballot.

6. Continue Issue Advocacy during an Election

- Continue your regular advocacy or lobbying activities during the election period, as long it is related to pending legislation on issues you have a history of working on and not timed or structured to influence how people vote.

7. Support, Oppose or Host a Community Conversation on a Ballot Measure

Unlike candidates for office, nonprofits may take sides on a ballot measure. IRS rules treat this as a lobbying activity, not electioneering.

- Educate the public on your position within your normal lobbying limits.
- Have your board take a position for or against a question on the ballot.
- Engage your community leaders and residents in a conversation about the issues at the county and state level.

Note: If you make a significant investment of staff and funds on ballot measure advocacy, you must track spending as lobbying expenses and check your state’s campaign spending disclosure laws for ballot questions.

8. Encourage People to Vote

- Send reminders to your staff, clients and constituents about voting in the next election and why voting is important.
- Nonprofits may conduct any type of get out the vote activity to encourage people to vote as long as it is about participating as a voter and not suggesting who to vote for.



Staying Nonpartisan: Permissible Election Activities Checklist For 501(c)(3) Nonprofit Organizations

The partisan prohibition means a 501(c)(3) organization or a staff member speaking or acting on behalf of the nonprofit may not:

- Endorse a candidate.
- Make a campaign contribution or expenditure for or against a candidate.
- Rate or rank candidates on who is most favorable to your issue(s).
- Let candidates use your facilities or resources, unless they are made equally available to all candidates at their fair market value - such as a room commonly used for public events.

What does it mean to rank or rate a candidate?

Anything that indicates which candidates you think are better or worse on your issues could be seen as a partisan endorsement. This would include things like giving candidates letter grades (A, B, C, etc.), but even commentary that compares candidates' views to yours is a problem. Take, for example, a voter guide you create to publicize where candidates stand on an issue that also includes your organization's position on the issue. This would tell the voter which candidates you believe gave the "correct" answer. When you circulate or publicize a nonpartisan guide giving candidate positions, keep your opinion out of it. Let voters use the information presented to make their own decisions.

The main principle for being nonpartisan is to conduct voter engagement and education in the context of your educational and civic mission and not in a way intended to support or oppose a specific candidate. So if you hold a candidate forum or offer to brief the candidates on issues of importance to your organization, make sure you treat the candidates equally. When you do voter registration or remind people to vote, do it in the context of the importance of voting – encouraging active citizenship and giving voice to the communities you serve.

Resources

Nonprofits, Voting and Elections: A 501(c)(3) Online Guide to Nonpartisan Voter Engagement, www.nonprofitvote.org/nonprofits-voting-elections-online

Federal Funds and Voter Registration: for organizations receiving Community Service Block Grants or AmeriCorps/National Service programs, www.nonprofitvote.org/all-resources/

If you have a question, contact Nonprofit VOTE at info@nonprofitvote.org or Bolder Advocacy at advocacy@afj.org. Or visit online:

- Nonprofit VOTE – www.nonprofitvote.org
- Bolder Advocacy – www.bolderadvocacy.org