



TABSE Statement of Non- Partisan Political Activity

In accordance with the Internal Revenue Code, all section 501(c)(3) organizations are absolutely 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.

Contributions

Contributions to political campaign funds or public statements of position (verbal or written) made on behalf of the organization in favor of or in opposition to any candidate for public office clearly violate the prohibition against political campaign activity. Violating this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes.

Political Activity

By the express language of the Code, all section 501(c)(3) organizations are completely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for public office.

Activities which constitute participation or intervention in a political campaign on behalf of a or in opposition to a candidate include, but are not limited to, the publication or distribution of written or printed statements or the making of oral statements on behalf of or in opposition to such a candidate.

Issue Advocacy

Section 501(c)(3) organizations can and do take positions on public policy issues such as environmental protection, gun violence prevention, health care, or education. Sometimes referred to as "issue advocacy", this activity may include educating and persuading the public through communications ranging from fundraiser speeches to mass media campaigns. However, when the issues advocated by an organization become divisive in an election for public office, the line between issue advocacy and political intervention can be very difficult to draw. If a statement not only addresses an issue but also could be construed as favoring or opposing a particular candidate or group of candidates, even if it does not mention the name of a candidate or political party, it may be found to be political intervention.¹⁴ The IRS has cautioned organizations from intervening in a political campaign in a "surreptitious manner" by using "code words" to substitute for the candidate's name, such as "conservative," "liberal," "pro-life," "pro-choice," "anti-choice," "Republican," "Democrat," etc., coupled with a discussion of the candidacy or the election. ¹⁵



Personal Activities.

The political campaign prohibition applies to the activities conducted by or on behalf of the 501(c)(3) organization. However, the IRS has made clear that the political activity prohibition is not intended to restrict free expression on political matters by leaders of nonprofit organizations speaking for themselves in their personal capacity.¹⁷ Board members, staff, and other individuals associated with a 501(c)(3) organization must be careful to avoid making any partisan comments in official organization publications, at official functions of the organization, or otherwise in a manner that would be attributed to the organization. The organization should prohibit all individuals from using the organization's assets or facilities, including mailing lists and email accounts, for personal election campaign work.

Consequences of a Violation.

Violating the prohibition against political campaign intervention may result in denial or revocation of the 501(c)(3) organization's tax-exempt status and the imposition of certain excise taxes.¹⁸ The IRS has the discretion to determine which sanctions it imposes—revocation, excise tax, or both.

TABSE Can	TABSE Cannot
<ol style="list-style-type: none"> 1. Educate the public on issues and generally encourage participation in the political process. 2. Make presentations on your organization’s issue to platform committees, campaign staff, candidates, media, and the general public 3. Educate all candidates and political parties on your issues. 4. Work on behalf of a ballot measure. 5. Conduct or participate in a nonpartisan candidate forum, so long as the forum: (a) is open to all candidates, (b) is run in a 	<ol style="list-style-type: none"> 1. Endorse or oppose a candidate—implicitly or explicitly. 2. Contribute money, time, or facilities to a candidate. 3. Coordinate activities with a candidate. 4. Distribute political correspondence favoring a particular candidate via organizational communication systems (print or digital). 5. Set up, fund, or manage a Political Action Committee (PAC), established under section 527 of the tax code mainly for electoral activity



<p>balanced way, and (c) includes a broad range of nonpartisan questions for the candidates.</p> <p>6. Conduct voter registration drives and nonpartisan get-out-the-vote efforts, subject to the following limitations:</p>	
--	--

Clarifications:

- Drives must be designed to educate the public about the importance of voting.
- Activities cannot be biased for or against any candidate or party.
- Nonprofits can target areas in nonpartisan ways. For instance, nonprofits may target low-turnout areas, low-income populations, minority populations, and students.
- Nonprofits may target registration and turnout efforts to the areas or people they serve.

These restrictions do not in any way prohibit officers, members, or employees from participating in a political campaign as private citizens, assuming those individuals ensure their actions or statements are not attributed to the organization.