

A 501(c)(3) organization may NOT conduct partisan activities to support or oppose any candidate for public office, including:

- **Endorsing a candidate.**
- **Making a campaign contribution to, or an expenditure for, a candidate.**
- **Rating candidates on who is most favorable to your issue(s).**
- **Letting candidates use the organization's facilities or resources, unless those resources are made equally available to all candidates at their fair market value.**

Activities 501(c)(3) Organizations CAN Conduct On a Nonpartisan Basis

Nonprofits can conduct a wide range of nonpartisan engagement activities to encourage voter participation and educate voters.

- **Conduct or Promote Voter Registration**
Make registration forms available at the information desk, actively table during peak hours, or incorporate registration into ongoing services.
- **Host or Co-Sponsor a Candidate Forum**
Help your community familiarize themselves with the candidates and where they stand on the issues.
- **Distribute Nonpartisan Sample Ballots, Candidate Questionnaires, or Voter Guides**
Provide nonpartisan information about who and what is on the ballot to help your constituents and community understand what's at stake.
- **Continue Issue Advocacy During an Election**
Election Season is a great time to put a spotlight on your organization's mission and goals. Write an op-ed or guest column for your local paper.
- **Educate Voters on the Voting Process**
Demystify the voting process by helping voters determine where, when, and how to vote. Look up polling locations and describe to new voters what will happen at the polls.
- **Encourage Staff to Serve as Poll Workers or Translators**
Nonprofit staff can facilitate the democratic process and help your community participate fully on Election Day.

501(c)(3) Permissible Activities Checklist (continued)

- **Educate the Candidates on Your Issues**

Send candidates your research and policy ideas. Be sure to share the materials with every candidate in a particular race.

- **Organize Get-Out-the-Vote Activities**

Offer rides to the polls, distribute cards with election information and turn Election Day into a celebration!

- **Support or Oppose a Ballot Measure**

Take a stand on a ballot measure, particularly if it impacts your work or clients. Engaging the public around ballot measures can help further your mission and public policy goals.

- **Encourage and Remind People to Vote**

Incorporate voting reminders into services and programs. Make the election visible in your communications and at your agency.

Resources

Nonprofit VOTE – www.nonprofitvote.org

- *Nonprofits, Voting and Elections: A guide to nonpartisan voter engagement for 501(c)(3) nonprofit organizations*
- **Bolder Advocacy (Alliance for Justice)** – www.bolderadvocacy.org *The Rules of the Game*
- “Election Checklist for 501(c)(3) Public Charities”

IRS

- “Election Year Activities for Section 501(c)(3) Organizations” (FS-2006-147, February 2006)
- “Political Campaigns and Charities: A Presentation” – www.stayexempt.irs.gov

Remember that advocating for or against a ballot measure is lobbying, not electioneering. 501(c)(3) nonprofits are free to take sides or to stay neutral.