



# 501(c)(3) Permissible Activities Checklist

The IRS tax code contains a single sentence related to the political activities of 501(c)(3)s. It says: 501(c)(3) nonprofits 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." This political prohibition is generally known to mean:

## A 501(c)(3) organization or staff member while working for or representing the nonprofit may not —

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

## The IRS affirmatively states that 501(c)(3) organizations can conduct voter engagement or connect with candidates on a nonpartisan basis.

Nonprofits may conduct a wide range of nonpartisan engagement activities to encourage participation, educate voters, and talk to candidates about their issues.

### → Conduct or Promote Voter Registration

Conduct voter registration drives\* and incorporate registration into ongoing services. Promote voter registration on your website and in your communications.

### → 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

Continue your regular issue advocacy or lobbying activities related to pending legislation. Election season is a great time to put a spotlight on your organization's mission and goals.



### → 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.

### → 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.

### → Support or Oppose a Ballot Measure<sup>†</sup>

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.

### → Organize Get-Out-the-Vote Activities

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

### → 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](http://www.nonprofitvote.org)

- *Nonprofits, Voting and Elections: A 501(c)(3) Guide to Nonpartisan Voter Engagement*

### Bolder Advocacy (AFJ) — [www.bolderadvocacy.org](http://www.bolderadvocacy.org)

- "Election Checklist for 501(c)(3) Public Charities"

### IRS — [www.irs.gov](http://www.irs.gov), [www.stayexempt.irs.gov](http://www.stayexempt.irs.gov)

- "Election Year Activities for Section 501(c)(3) Organizations" (FS-2006-17, February 2006)
- "Political Campaigns and Charities: A Presentation"

\* Certain types of federal funds such as Community Service Block Grants or AmeriCorps funding cannot be used for voter registration. Other types of federal assistance like Medicaid, WIC, and food stamps require the program to offer voter registration. For more see our factsheet on Federal Funds and Voter Registration.

<sup>†</sup> Advocating for or against a ballot measure is lobbying, not electioneering. 501(c)(3) nonprofits are free to take sides or to stay neutral.