

A Summary of “Do’s” and “Don’ts” for a 501(c) (3) Organization and Political Campaigns

The following is a quick guide to what 501 (c) (3)’s can and can’t do regarding political campaigns. It is always recommended that if you have additional questions you contact the Internal Revenue Service for specifics and additional publications.

According to the Internal Revenue Code, charitable, 501 (c) (3) organizations must not **“participate in or intervene in (including the publishing and distributing of statements) any political campaign on behalf of (or in opposition to) any candidate for public office.”** If they do, they can lose their tax-exempt status.

501 (c) (3) Organizational “Do’s”:

- ❖ Invite candidates to a meeting of their organization or a public forum sponsored by their organization—as long as all candidates for each office are invited in writing at the same time with the same letter.
 - For example: if the meeting or forum is for the candidates for the state legislature from a specific town, all state Senatorial candidates and all state House of Representative candidates from the districts that include that town must be invited. This includes all third party candidates in addition to the Republican and Democratic candidates.
- ❖ Even-handedness must be maintained in all aspects of promoting and holding a meeting or public forum.
- ❖ Avoid commenting on the candidates’ responses to your organization’s position on issues and also avoid comparing the responses to your organization’s position.
- ❖ If there is a question period, each candidate must be given equal opportunity to answer all questions put by your organization.
- ❖ The meeting or public forum must be run by an impartial moderator.
- ❖ Inform candidates of their position on issues; urge them to support their position if elected and ask them to go on record as pledging their support.

501 (c) (3) Organizational “Don’ts”:

- ❖ Favor or oppose any candidate
- ❖ Indicate which candidates are interested in or favorable to mental health issues; or those candidates who are opposed.
- ❖ Publish voting records during a campaign
- ❖ Contribute money to a campaign as an organization.
- ❖ Distribute a candidate’s statement to the media or the general public or members of your organization. The exception to this is under the following conditions:
 - The IRS position is that if you regularly publish a newsletter and limit its circulation generally to your own members, you may report candidates’ statements as news items. All candidates must be given equal opportunity for coverage, and the news stories must be presented without editorial comment. Make it clear that the views of the report are those of the candidates and that all candidates for the given office were afforded the same opportunity to participate in the meeting or forum.
- ❖ Don’t write a candidate questionnaire if your organization has a relatively narrow focus because the IRS has taken the position that the very narrowness of your focus implies your endorsement of those candidates whose replies are most favorable. The same rationale applies when candidates are asked to reply to a position paper produced by the organization because the position-paper-with-response-request is in effect an elaborate form of questionnaire.
- ❖ Comment favorably in a newsletter on the candidacy for public office of any candidate even if the person who is a candidate is a member of your organization.