



Permissible Election Activities Checklist

501(c)(3) public charity organizations are strictly forbidden from engaging in any political activity in support of or in opposition to any candidate for public office. The IRS will consider all of the facts and circumstances surrounding an activity to determine whether the activity violates this prohibition. However, 501(c)(3) public charity organizations can engage in nonpartisan voter education activity and in a limited amount of lobbying.

501(c)(3)s MAY:

- engage in limited lobbying, including work on ballot measures
- conduct nonpartisan public education and training sessions about participation in the political process
- educate all of the candidates on public interest issues
- publish legislative scorecards (with certain restrictions)
- prepare candidate questionnaires and create voter guides (with certain restrictions)
- canvass the public on issues
- sponsor candidate debates (with certain restrictions)
- rent at fair market value mailing lists and facilities to other organizations, legislators, and candidates (with certain restrictions)
- conduct nonpartisan get-out-the-vote and voter registration drives
- establish a controlled 501(c)(4) organization
- work with all political parties to get its positions included on the party's platform (with certain restrictions)

501(c)(3)s MAY NOT:

- endorse candidates for public office
- make any campaign contributions
- make expenditures on behalf of candidates
- restrict rental of their mailing lists and facilities to certain candidates
- ask candidates to sign pledges on any issue (tacit endorsement)
- increase the volume or amount of incumbent criticism as election time approaches
- publish or communicate anything that explicitly or implicitly favors or opposes a candidate

Note: This handout provides general guidelines only, and is intended to serve as an overview. Because the application of law is fact-sensitive and context is critical, it should not be relied upon as legal advice. Organizations should consult with their attorney to receive guidance on special rules governing their conduct.