

Frequently Asked Questions About the Ban on Political Campaign Intervention by 501(c)(3) Organizations September 12, 2011

1. What is the ban on political campaign activity?

It is a requirement imposed by Congress for the privilege of being recognized as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

For an organization to be tax-exempt under section 501(c)(3) it cannot “participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of (or in opposition to) any candidate for public office.”

2. What types of organizations are restricted by this ban?

Charities, educational institutions and religious organizations, including churches, are among those tax-exempt organizations restricted.

3. Doesn't the First Amendment grant an individual the right to express his or her political beliefs?

The ban on political campaign activity does not restrict leaders of organizations from expressing their views on political matters if they are speaking for themselves as individuals. Nor are leaders prohibited from speaking about important issues of public policy. However, for their organizations to remain tax exempt under section 501(c)(3), leaders cannot make partisan comments in official organization publications or at official functions of the organization.

For example, a minister of a church can attend an event for a particular candidate and express his support of the candidate as long as he does not state or otherwise imply that he is speaking on behalf of his church. However, if a minister made the same statement at an official church function or in an official church publication, that statement would be prohibited political campaign activity.

4. Can a section 501(c)(3) organization conduct voter registration and get-out-the-vote drives?

Yes, if they are conducted in a neutral non-partisan manner, for example, without reference to any candidate or political party. However, voter education or registration activities conducted in a biased manner that favors (or opposes) one or more candidates is prohibited. In addition, a private foundation is subject to tax if it expends funds for a voter registration drive that does not meet the [requirements](#) listed in section 4945(f) of the Internal Revenue Code.

5. Can a section 501(c)(3) organization invite a political candidate to speak at its events without jeopardizing its tax-exempt status?

If a candidate is invited to speak at an organization event in his or her capacity as a political candidate, the organization must take steps to ensure that:

- a. It provides an equal opportunity to participate to all political candidates seeking the same office;
- b. It does not indicate any support for or opposition to any candidate (including candidate introductions and in communications concerning any candidate's attendance); and

c. No political fundraising occurs.

6. Can a section 501(c)(3) organization invite a political candidate to speak at an organization event for reasons other than his or her candidacy for public office?

If an organization invites a candidate to speak in a non-candidate capacity, it must ensure that:

- a. The individual is chosen to speak solely for reasons other than candidacy for public office;
- b. The individual speaks only in a non-candidate capacity;
- c. Neither the candidate nor any representative of the organization makes any mention of the individual's candidacy or the election;
- d. No campaign activity occurs in connection with the candidate's attendance;
- e. The organization maintains a nonpartisan atmosphere on the premises or at the event where the candidate is present; and
- f. The organization clearly indicates the capacity in which the candidate is appearing and does not mention the individual's political candidacy or the upcoming election in the communications announcing the candidate's attendance at the event.

7. What happens if a candidate attends a section 501(c)(3) organization event that is open to the public?

A candidate may choose to attend an event that is open to the public, such as a lecture, concert or worship service. The candidate's presence at an organization-sponsored event does not, by itself, cause the organization to be engaged in prohibited political campaign activity. However, if the candidate is publicly recognized by the organization, or invited to speak it may cause the organization to be engaged in prohibited political campaign activity. See [Inviting Candidate to Speak](#) for more details.

8. Can a section 501(c)(3) organization state its position on public policy issues that candidates for public office are divided on?

An organization may take positions on public policy issues, including issues that divide candidates in an election for public office as long as the message does not in any way favor or oppose a candidate. Be aware that the message does not need to identify the candidate by name to be prohibited political campaign activity. A message that shows a picture of a candidate, refers to a candidate's political party affiliations, or contains other distinctive features of a candidate's platform or biography may be prohibited political campaign activity.

9. Can a section 501(c)(3) organization conduct business activities with a candidate for public office?

A business activity such as selling or renting of mailing lists, the leasing of office space or the acceptance of paid political advertising may constitute prohibited political campaign activity. Some factors to consider in determining whether an organization is engaged in prohibited political campaign activity include:

- a. Whether the good, service or facility is available to candidates in the same election on an equal basis,
- b. Whether the good, service or facility is available only to candidates and not to the general public,
- c. Whether the fees charged to candidates are at the organization's customary and usual rates, and

d. Whether the activity is an ongoing activity of the organization or whether it is conducted only for a particular candidate.

10. Can a section 501(c)(3) organization post information on its website (or link to other websites) about a candidate for public office?

A website is a form of communication. If an organization posts something on its website that favors or opposes a candidate for public office, it is prohibited political campaign activity. Posting information on its website is the same as if the organization distributed printed material, or made oral statements or broadcasts that favored or opposed a candidate.

If an organization establishes a link to another website, it is responsible for the consequences of establishing and maintaining that link even if the organization does not have control over the content of the linked site. Because the linked content may change, the organization should monitor the linked content and adjust or remove any links that could result in prohibited political campaign activity.

11. May a section 501(c)(3) organization make a contribution to a political organization described in section 527 (such as a candidate committee, political party committee or political action committee (PAC))?

No, a section 501(c)(3) organization may not make a contribution to a political organization described in section 527 (such as a candidate committee, political party committee or political action committee (PAC)). Nor may such an organization establish and maintain a separate segregated fund under section 527.

12. May a section 501(c)(3) organization make a contribution to a ballot measure committee (committees supporting or opposing ballot initiatives or referenda)?

Yes, a section 501(c)(3) organization may make a contribution to a ballot measure committee (committees supporting or opposing ballot initiatives or referenda), but it must include such contributions in its lobbying calculations for purposes of determining whether a substantial part of its activities consist of [attempting to influence legislation](#).

13. What happens if an organization engages in prohibited political campaign activity?

Violating this ban may result in denial or revocation of the organization's tax-exempt status and the imposition of an excise tax on the amount of money spent on the activity.

14. Where can I find more information about the ban on political campaign activity by section 501(c)(3) organizations?

For more detailed information, see IRS [Revenue Ruling 2007-41](#), which describes a number of scenarios to help organizations understand the ban on political campaign activity, as well as an [on-line minicourse](#), and other materials available at www.irs.gov/eo.

In addition, subscribe to Exempt Organization's regular email newsletter, [EO Update](#), which highlights new information posted on the Charities and Non-Profits pages of irs.gov. Subscribe here: [EO Newsletter](#).