



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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Dear *****:

I am responding to your inquiry dated June 15, 2010 regarding voter education activities for a proposed exempt organization. This letter is for informational purposes only and is intended to provide general statements of well-defined law. It is not a ruling and may not be relied on as such. See Rev. Proc. 2010-4, 2010-1 I.R.B. 122 (or its successor). This letter will be made available for public inspection. The Internal Revenue Service will delete any name, address and other identifying information as appropriate under the Freedom of Information Act. See Announcement 2000-2, 2000-2 I.R.B. 295.

As a general rule, organizations that are exempt from income tax under section 501(a) of the Internal Revenue Code (the "Code") as organizations described in section 501(c)(3) may not 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.

Rev. Rul. 2007-41 discusses the use of web sites by exempt organizations to communicate political materials and messages. In general, if a 501(c)(3) organization posts something on its web site that favors or opposes a candidate for public office, the organization will be treated the same as if it distributed printed material, oral statements or broadcasts that favored or opposed a candidate, which would violate the prohibition on political activity by section 501(c)(3) organizations. Examples 19, 20 and 21 of the revenue ruling illustrate hypothetical situations of 501(c)(3) organizations using a web site to distribute political information. A copy of Rev. Rul. 2007-41 is enclosed for your reference.

Further, Rev. Rul. 78-248 illustrates prohibited and acceptable "voter education" activities by a section 501(c)(3) organization. Publication 1828 contains guidance

regarding lobbying and other political campaign activities on pages 5 through 15. Copies of both documents are included for your reference.

If you have any questions, please call me at ***** or *****
(Identification Number *****) at *****.

Sincerely,

David L. Fish
Manager, Exempt Organizations Guidance

Enclosures
Rev. Proc. 2010-4
Rev. Rul. 2007-41
Rev. Rul. 78-248
Publication 1828