

**501(c)(3) Organizations Should Be Aware of Limits on
Partisan Political Activity During This Heated Election Season**

Election season is a tricky time for 501(c)(3) organizations, which are prohibited by federal law from engaging in partisan political activity. Election season can be a good time to engage in civic education, encourage communities to participate in the political process, and draw media attention to your issue campaigns. At the same time, each of these activities must be performed carefully to ensure that it is not perceived as partisan. Other events that may enmesh an organization in partisan political activities include the temptation to respond to candidates' controversial statements, collaboration with other organizations, and employees' own political activities.

Organizations with 501(c)(3) status should review their policies and procedures to ensure that their activities over the next 11 months cannot be construed as partisan:

If...	The organization should...
Staff are tempted to respond to candidates' controversial statements	Have social and traditional media policies with clear guidelines for avoiding involvement in partisan political affairs
Staff are involved in political activities on their own time	Have a clear policy barring the use of the organization's time and resources (e.g. email account, mailing lists, computers, letterhead) for partisan political activity
The organization is involved in advocacy around an issue candidates are discussing	Make sure the organization's board minutes, resolutions, or other materials document the advocacy's real, non-electoral purpose <i>Don't:</i> <ul style="list-style-type: none"> • Focus on individual candidates – instead, focus on the substance of the issue • Start a new or special advocacy campaign timed around an election
The organization has a mission-related reason to respond to candidates' statements or to endorse or oppose candidates	Consider setting up an affiliate organization that <i>can</i> engage in some partisan political activity, such as a 501(c)(4) organization
The organization provides grants to other organizations involved in partisan political activities	Ensure the grant agreement states that the funds cannot be used for partisan political activity

If...	The organization should...
A candidate asks to use the organization's conference room, mailing lists or other resources	Ensure the organization's resources are available to all candidates at market rates or to none of them
The organization invites a candidate to an event	<p><i>If the person will appear as a candidate -- invite all candidates to the same or a similar event</i></p> <p><i>If the person will appear in some other capacity (e.g. as a sitting official) – In writing, make clear the non-campaign reason for the invitation, and do not allow the person to solicit contributions or distribute campaign material</i></p>

Lawyers Alliance staff are available to help qualified nonprofits review their policies and procedures to ensure compliance with their tax obligations. Please contact Senior Policy Counsel Laura Abel at label@lawyersalliance.org, (212) 219-1800 x283, or visit www.lawyersalliance.org for further information.

This alert is meant to provide general information only, not legal advice.

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