



POLITICAL RULES OVERVIEW FOR 501(c)3s:

IRS STATEMENT ON THE RESTRICTION OF POLITICAL CAMPAIGN INTERVENTION BY SECTION 501(C)(3) TAX-EXEMPT ORGANIZATIONS

SUMMARY:

“Under the Internal Revenue Code, all section 501(c)(3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. Contributions to political campaign funds or public statements of position (verbal or written) made on behalf of the organization in favor of or in opposition to any candidate for public office clearly violate the prohibition against political campaign activity. Violating this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes.

Certain activities or expenditures may not be prohibited depending on the facts and circumstances. For example, certain voter education activities (including presenting public forums and publishing voter education guides) conducted in a non-partisan manner do not constitute prohibited political campaign activity. In addition, other activities intended to encourage people to participate in the electoral process, such as voter registration and get-out-the-vote drives, would not be prohibited political campaign activity if conducted in a non-partisan manner.

On the other hand, voter education or registration activities with evidence of bias that (a) would favor one candidate over another; (b) oppose a candidate in some manner; or (c) have the effect of favoring a candidate or group of candidates, will constitute prohibited participation or intervention.”

IRS FAQ:

“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.”

“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."

FOLLOWING ARE SOME EXAMPLES OF ACTIVITIES THAT THE IRS HAS FOUND TO VIOLATE THE PROHIBITION ON POLITICAL CAMPAIGNING (THIS IS NOT AN EXHAUSTIVE LIST SO CONTACT APAPA HEADQUARTERS IF IN DOUBT BEFORE ENGAGING IN ANY ACTIVITY):

- Inviting a political candidate to make a campaign speech at an APAPA event
- Using the APAPA's funds to publish materials that support (or oppose) a candidate
- Donating money from APAPA to a political candidate or organization that supports a political candidate or party
- Any statements by an APAPA director, in his or her official capacity, that support a candidate; if a staff member, officer, or board member publicly supports a candidate for office, he or she must make it clear that it is a personal endorsement, not an endorsement by APAPA.
 - This includes statements in all forms whether written, verbal, graphic, photographic, etc including statements on social media. If an APAPA director/officer, makes such a statement on social media, they must include a disclaimer that this is a personal endorsement/opposition and not an endorsement/opposition by APAPA.
 - This rule applies equally at internal APAPA events and meetings as well as criticizing or supporting a candidate on APAPA's website or social media
 - Wearing APAPA Name Badge, APAPA shirt or other signage at a campaign event implies that you are attending the event on behalf of APAPA and is not allowed.
- Inviting one candidate to speak at a well-publicized and well-attended event, and inviting the other candidate to speak at a lesser function
- Inviting all candidates to speak at an event, but arranging the speaking event or choosing the questions in such a way that it is obvious that the organization favors one candidate over the others
- Conducting a "get out the vote" telephone drive in a partisan manner by selecting caller responses for further follow-up based on candidate preference
- Using APAPA's website or social media to link to only one candidate's profile
- Donating staff or intern hours to the campaign of a candidate for elected office
- Issuing statements of support for a candidate for elected office to the press
- Using APAPA stationery to make favorable or unfavorable statements about a candidate for elected office

I am a board member of an APAPA Chapter and I have read and understand the above summary and will comply.

PRINTED NAME: _____

SIGNATURE: _____

DATE: _____