



501(c)(3) Permissible Activities Checklist

A 501(c)(3) organization may not conduct partisan activities to support or oppose any candidate for public office, including -

- Endorse a candidate
- Make a campaign contribution to or an expenditure for a candidate
- Rate candidates on who is most favorable to their issue
- Let candidates use any of its facilities or resources, unless those resources are made equally available to all candidates at their fair market value

“Charities are allowed to conduct nonpartisan activities that educate the public and help them participate in the electoral process (such as) voter education, voter registration and get-out-the-vote drives and candidate forums.”

—IRS office of Exempt Organizations

Resources

To learn more go to –

- *Nonprofits, Voting and Elections: A guide to nonpartisan voter engagement for 501(c)(3) nonprofit organizations.* This guide is available on our website in the following formats:
 - » Online Guide
 - » Narrated Slide Presentation
 - » PDF in English or Spanish
- Alliance for Justice, “Election resources for nonprofits”, www.ajf.org
- IRS, Election Year Activities for Section 501(c)(3) Organizations, February 2006

Activities 501(c)(3) Organizations Can Do On a Nonpartisan Basis

There is a wide range of nonpartisan activities a nonprofit may engage in to encourage voter participation and promote voter education. Among the most common are to:

- ➔ Educate Voters on the Process of Voting
- ➔ Encourage and Remind People to Vote
- ➔ Participate in Get-Out-the-Vote Activities
- ➔ Conduct or Promote Voter Registration*
- ➔ Become a Poll Worker or Volunteer at the Polls
- ➔ Distribute Nonpartisan Sample Ballots, Candidate Questionnaires or Voter Guides
- ➔ Sponsor a Candidate Forum
- ➔ Educate the Candidates on Your Issues
- ➔ Advocate for Your Issues During an Election
- ➔ Support or Oppose Ballot Measures as a Lobbying Activity

* Subject to restrictions of funding sources. For example, the federal government sometimes prohibits use of federal funds for voter registration.