



Permissible Activities in an Election Year for Section 501(c)(3) Public Charities

Katie A. Roy, Managing Attorney
Lauren A. Koster, Principal Attorney

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Licensed in Massachusetts & Connecticut

Webinar Series

- **Part 1: Permissible Activities in an Election Year for 501(c)(3) Public Charities**
- **Part 2: Lobbying and the 501(h) Election for Public Charities (Friday, April 5th, 2:00 p.m.)**
- **Part 3: Why Lobbying & Electoral Activities are NOT Permissible for Private Foundations (but Advocacy is!) (Friday, April 26th, 2:00 p.m.)**



AGENDA



What is **always** allowed—
election year or otherwise?



What is **never** allowed?



What is allowed with some
limitations, either generally or
in an election year?



ALWAYS ALLOWED



NONPARTISAN
VOTER REGISTRATION



PUBLIC POLICY &
ISSUE EDUCATION



NEVER ALLOWED

Campaign intervention

Directing votes / call to action

Endorsements (for or against)

Campaign contributions or expenditures

Be especially aware NOT to . . .

- Change level of criticism of elected officials who are also candidates
- Conduct electoral advocacy disguised as issue-based advocacy

- Emphasizing candidates' differing opinions on a major issue
- Criticize elected officials based on their personal characteristics or candidate status

PROCEED WITH CAUTION



EDUCATE CANDIDATES
ON ISSUES



USUAL CRITICISM OF
ELECTED OFFICIALS



ADVOCATE FOR INCLUSION OF
POSITIONS ON THE PLATFORMS
OF ALL POLITICAL PARTIES

PROCEED WITH CAUTION (con't.)

- Educate the general public on the political process
- Engage in ballot measure advocacy (count towards lobbying!)
- Get out the vote (“GOTV”) campaigns

PROCEED WITH CAUTION (con't.)



Host candidate forums



Invite elected officials to speak in nonpartisan manner



Deviating from normal business activity **where campaigns are involved**

GOOD RULE OF THUMB

- Speak clearly in **personal** capacity and outside of any official publications or events



References

- Election Checklist for 501(c)(3) Public Charities: Ensuring Election Year Advocacy Efforts Remain Nonpartisan, https://www.bolderadvocacy.org/wp-content/uploads/2018/06/Election_Checklist_for_501c3_Public_Charities.pdf
- IRS Fact Sheet: Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations (Feb. 2006), <https://www.irs.gov/pub/irs-news/fs-06-17.pdf>



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Thank you! Questions?

- **Website:**
<https://nonprofitscounsel.com>
- **Phone:** (617) 249-4212
- **Email:**
info@nonprofitscounsel.com

