



INDEPENDENT SECTOR
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Election Rules - Issue Advocacy vs. Political Campaign Intervention

During an election campaign, policy issues of concern to charities inevitably enjoy greater than usual public attention. A nonprofit properly may make the most of this heightened level of voter awareness by injecting such topics into the campaign debate, with the aim of increasing public support for its policy stances. However the organization must avoid any message favoring or opposing a candidate. The focus of the 501(c)(3)'s voter education efforts must be limited to the discussion of the organization's agenda and not on the candidates' views on that agenda.

According to the Internal Revenue Service (IRS), it is especially important during an election year that 501(c)(3) organizations avoid any communications that could be considered partisan. Even if a statement does not expressly tell an audience to vote for or against a specific candidate, an organization is at risk of violating the political campaign intervention prohibition if there is any message favoring or opposing a candidate. A statement can identify a candidate not only by stating the candidate's name but also by other means such as showing a picture of the candidate, referring to political party affiliations, or other distinctive features of a candidate's platform or biography.

The [IRS released guidelines in June 2007](#) that can help 501(c)(3) organizations stay in compliance with political intervention rules. All the facts and circumstances need to be considered to determine if the advocacy is political campaign intervention including these key factors:

- ☑ Whether the statement identifies one or more candidates for a given public office;
- ☑ Whether the statement expresses approval or disapproval for one or more candidates' positions and/or actions;
- ☑ Whether the statement is delivered close in time to the election;
- ☑ Whether the statement makes reference to voting or an election;
- ☑ Whether the issue addressed in the communication has been raised as an issue distinguishing candidates for a given office;
- ☑ Whether the communication is part of an ongoing series of communications by the organization on the same issue that are made independent of the timing of any election; and
- ☑ Whether the timing of the communication and identification of the candidate are related to a non-electoral event such as a scheduled vote on specific legislation by an officeholder who also happens to be a candidate for public office.

Remember that your organization may continue its normal lobbying or other advocacy activities in the months leading up to an election, but be careful before increasing these activities during an election period, especially if your issue has become a hot campaign topic. Having a past track record of work on an issue is a key factor the IRS will consider in evaluating your current advocacy. Finally, responding to an external event, such as an imminent vote on legislation, helps demonstrate that your organization was not motivated by a desire to influence the election.