

Lobbying and Election Activity:

Guiding Principles for Nonprofit Providers

As another election cycle approaches, many in the nonprofit community are concerned about what they can and cannot do under IRS guidelines with respect to political candidates and issues. Following two core principles will help keep you in compliance with the tax laws and out of trouble with the IRS.

No Intervention in Election Campaigns:

Tax-exempt organizations may not advocate either for or against any political candidate's campaign for public office. Your organization may not endorse a candidate, contribute to a campaign financially, issue statements on behalf of or in opposition to a candidate, distribute statements others have written for or against a candidate, or allow its facilities or other assets to be used by a candidate unless all candidates are given similar opportunities.

People who work for tax-exempt organizations do not lose all their rights of citizenship, but any campaign activity you personally may want to undertake has to be done completely apart from your organization.

If, for example, you speak or write on behalf of a candidate, you must do it under your own name and on your own time and expense, not representing your organization, involving your staff, or using your organization's computer system, telephones, donor lists, or other assets. Since your staff's activities within the facility and during working hours are attributable to your organization, they need to be familiar and comply with these restrictions as well.

Similarly, your organization's website, newsletter and other communications media must be free of any items endorsing or opposing a candidate.

Any Politically-Related Activity Must Be Nonpartisan:

Tax-exempt organizations may help people register to vote, get to a polling place, and educate themselves on those who are running for office. Especially because many of the people we serve may have mobility or other issues that prevent them from getting out on their own to vote or hear from the candidates, senior housing and long-term care facilities frequently assist their residents in these ways.



However, all of these activities must be completely nonpartisan, not favoring any one candidate over others.

For example, nonprofit facilities may hold candidate forums for their residents to hear from those who are running for office as long as all candidates are invited and given equal time to speak, the organization makes it clear that it does not favor or oppose any of the candidates, and no fundraising occurs. Not every candidate has to attend in order for the function to proceed, but it must be explained at the function that all candidates were invited and any absences must be noted in a neutral manner. Invitations should be in writing to offer as proof should any questions arise.

Also, facilities may provide transportation to polling places as long as the service is provided on an equal basis to all residents and no distinction is made according to which candidate a resident may support.

If a facility distributes materials such as voter guides to residents, the material must be unbiased and nonpartisan, even if it has been prepared by outside groups.

Keeping events nonpartisan when they involve a public official who is running for reelection requires extra precaution. For example, we generally encourage LeadingAge members to invite legislators to visit their facilities in order to meet the residents and staff and discuss issues of importance with them. This year, however, all House members and one-third of the senators are running for reelection. If your member of Congress comes in to speak to a group of your residents, you and the legislator must avoid mentioning his/her campaign for reelection. Otherwise the event becomes campaign-related, and the legislator's opponent(s) will have to be invited in to speak to the residents as well.

You and your staff must avoid even the appearance of attempting to influence residents to support or oppose any candidate.

By following these principles of non-intervention in campaigns and nonpartisanship, you will avoid jeopardizing your tax-exempt status.

Additional Information from the IRS Website

- [Examples of activities that are and are not permissible.](#)
- [FAQs document](#) on the ban on political campaign activities by tax-exempt organizations.
- [IRS Revenue Ruling 2007-41](#), which explores many common factual scenarios.

Guidance will be forthcoming on how tax-exempt organizations can address residents and their activities around campaigns and elections.