

501(c)(3) Organizations and National Party Conventions

How can 501(c)(3) public charities keep their issues in the minds of convention-goers during the national party conventions?

501(c)(3) public charities are prohibited from supporting or opposing candidates or political parties. They may not use any organizational resources or staff time for partisan election purposes. However, public charities may engage in nonpartisan, issue oriented activities designed to educate convention attendees and the candidates on the issues important to the organizations.

A public charity may, for example, conduct an educational event around its issue area. For example:

- An environmental organization may rent a suite or host a party for the purpose of educating convention goers and candidates about the need to focus on global warming;
- An anti-war organization could hold a rally to urge the end to the war in Iraq;
- A civil rights organization could invite opinion leaders to debate the importance of judicial nominations.

These activities may be conducted during the conventions provided that they are designed to educate attendees about the importance of an issue rather than suggest support for or opposition to any candidate or party. In addition to complying with federal tax law, organizations must comply with new House and Senate ethics rules; see below for more information.

Guidelines for public charity participation in events at the party conventions

Any public charity conducting an event at the conventions may not:

- Explicitly or implicitly endorse any candidate or political party. Nothing should be said, done, or implied that suggests support for or opposition to a candidate or political party.
- Make any direct or indirect campaign or party contributions. Public charities should not conduct new research on their issue and provide it to a particular candidate or party or use any of its resources to pay for or participate in a partisan event. Public charities may share research that they have already gathered on a particular issue as long as it is offered to all candidates and parties.
- Comment positively or negatively on the character or qualifications of a candidate running for office.

▪ **501(c)(3) staff or volunteers participating at national convention events should not:**

- Wear political buttons or t-shirts while representing a 501(c)(3) organization.
- Put political signs, bumper stickers or political buttons up at the organization's event or display area.
- Make any statements or hand out literature supportive of (or opposed to) a candidate or party at a 501(c)(3)-sponsored event.
- Allow the distribution of any partisan political material at a 501(c)(3) event (including candidate and party materials, or partisan materials from 501(c)(4), 501(c)(5), 501(c)(6) organizations or PACs).
- Ask convention-goers to support candidates that are good on its issues.
- Ask candidates, to pledge support for particular issues or proposals if elected.

In determining whether 501(c)(3) election activity is permissible, the IRS will consider all of the facts and circumstances surrounding an activity. 501(c)(3) public charities attending national party conventions should keep in mind this "facts and circumstances" standard in evaluating whether their activities and actions at these events are permissible.

House and Senate Ethics Rules

It is important to note that aside from the prohibition on partisan election-related activity for 501(c)(3) organizations under federal tax law discussed above, new House and Senate ethics rules limit the circumstances in which Members of Congress may participate in certain events sponsored by organizations registered as federal lobbying organizations and/or lobbyists whom they employ during national party conventions. The House Committee on Standards of Official Conduct and the Senate Select Committee on Ethics have recently issued guidance concerning the application of these provisions. It is recommended that organizations who may be governed by these rules review any relevant guidance before proceeding with their activity.

The information contained in this fact sheet and any attachments is being provided for informational purposes only and not as part of an attorney-client relationship. The information is not a substitute for expert legal, tax, or other professional advice tailored to your specific circumstances, and may not be relied upon for the purposes of avoiding any penalties that may be imposed under the Internal Revenue Code. Alliance for Justice publishes plain-language guides on nonprofit advocacy topics, offers educational workshops on the laws governing the advocacy of nonprofits, and provides technical assistance for nonprofits engaging in advocacy. For additional information, please feel free to contact Alliance for Justice.

11 Dupont Circle, N.W., 2nd Floor
Washington, D.C. 20036
Phone: 202-822-6070
Fax: 202-822-6068


ALLIANCE FOR JUSTICE
www.allianceforjustice.org
advocacy@afj.org
866-NPLOBBY

519 17th Street, Suite 560
Oakland, CA 94612
Phone: 510-444-6070
Fax: 510-444-6078