

Churches and nonprofits: Be ADVOCATEs, not PARTISANs

A guide for campaign season



Faith . Freedom . **For All.**

*Leaders of houses of worship and other religious nonprofits are asking how to use their prophetic voice in the political process while maintaining their 501(c)(3) tax status. The Tax Code permits 501(c)(3) nonprofit organizations to engage in a wide range of political activities, even connected to elections. The line for 501(c)(3) organizations is drawn at engaging in partisan activities to support or oppose candidates for public office. If your goal is to encourage voter participation and engagement with issues and to avoid violations that put your nonprofit status at risk, it is important to Be an ADVOCATE, Not a PARTISAN.**

ADVOCATEs engage in these types of permissible election-related activities:

- Allow** candidates to address the congregation, giving equal opportunity to all candidates for an elected position
- Drive** voters to the polls without making it dependent on who they will vote for
- Volunteer** your ADA-compliant facilities to be a polling place
- Offer** candidate forums
- Create** nonpartisan voter guides, allowing candidates to express their position on issues pertinent to the position being sought
- Assist** with voter registration
- Talk** about a variety of issues — such as abortion, Black Lives Matter, LGBTQ inclusion, military spending — from your theological lens, not tied to a candidate or political party
- Encourage** voting

PARTISANs may run afoul of the Tax Code if engaging in these types of activities:

- Pledge** the church's support or opposition to a candidate or political party
- Allow** candidates or political parties to fundraise during church services or through church resources
- Raise** money for a candidate or political party
- Tell** the congregation who to vote for or against
- Include** ads for a candidate or political party in church announcements, worship videos or other church publications
- Sell** or otherwise provide your church's membership list to only one candidate or political party without making it available for others on similar terms
- Assemble** and/or distribute campaign materials
- Narrow** the church policy on outside events to allow only one candidate or political party to hold campaign events on church property, such as the sanctuary, fellowship hall or gymnasium

This is not an exhaustive list of permissible and prohibited activities. It is drawn from examples in IRS Publication 1828 "Tax Guide for Churches & Religious Organizations," which contains helpful explanations about the potential impact of certain activities on an organization's 501(c)(3) tax status.
