Advocates may 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 the person will vote for
- Volunteer your ADA-accessible facilities to be a polling station
- 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, the military — 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 gym

The acrostics are not an exhaustive list of permissible and prohibited activities. They are 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.