

Churches and nonprofits: Be ADVOCATEs, not PARTISANs

A guide for campaign season



Faith . Freedom . For All.

*As election day nears, 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 may engage in these types of permissible election-related activities:

- A**llow candidates to address the congregation, giving equal opportunity to all candidates for an elected position
- D**rive voters to the polls without making it dependent on who the person will vote for
- V**olunteer your ADA-accessible facilities to be a polling station
- O**ffer candidate forums
- C**reate nonpartisan voter guides, allowing candidates to express their position on issues pertinent to the position being sought
- A**ssist with voter registration
- T**alk 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
- E**ncourage voting

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

- P**ledge the church's support or opposition to a candidate or political party
- A**llow candidates or political parties to fundraise during church services or through church resources
- R**aise money for a candidate or political party
- T**ell the congregation who to vote for or against
- I**nclude ads for a candidate or political party in church announcements, worship videos or other church publications
- S**ell or otherwise provide your church's membership list to only one candidate or political party without making it available for others on similar terms
- A**ssemble and/or distribute campaign materials
- N**arrow 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.