501 c 3 political activity

501(c)(3) Political Activity: A Complex Landscape

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Summary: This article comprehensively explores the intricate rules governing 501(c)(3) political activity. It details the restrictions placed on these organizations, examines the rationale behind these limitations, and clarifies the permissible and impermissible actions related to political endorsements, lobbying, and campaign interventions. Furthermore, it analyzes the potential consequences of violating these regulations, including the loss of tax-exempt status. The article also discusses the ongoing debates surrounding the appropriate balance between nonprofit advocacy and political neutrality and offers practical guidance for navigating the complexities of 501(c)(3) political involvement.

Introduction: Navigating the Tightrope of 501(c)(3) Political Activity

The Internal Revenue Code Section 501(c)(3) designates certain nonprofit organizations as tax-exempt. These organizations, encompassing charities, educational institutions, and religious groups, play a vital role in American society. However, their tax-exempt status comes with significant limitations on their ability to engage in 501(c)(3) political activity. This intricate area of law requires careful navigation to avoid jeopardizing their tax-exempt status and their mission. Understanding the nuances of 501(c)(3) political activity is crucial for nonprofit leaders, board members, and anyone involved in the management of these organizations.

Restrictions on 501(c)(3) Political Activity: The Legal Framework

The primary restriction on 501(c)(3) political activity stems from the Internal Revenue Code's prohibition against substantial participation in political campaigns. This means 501(c)(3) organizations cannot endorse or oppose candidates for public office, cannot contribute financially to political campaigns, and cannot actively participate in political campaigns on behalf of a candidate. This restriction is designed to maintain the integrity of the tax-exempt system by preventing the misuse of tax-deductible funds for partisan purposes. The IRS scrutinizes 501(c)(3) political activity closely, and any violation can lead to severe penalties, including the revocation of tax-exempt status.

The "Substantial Part" Test: Defining the Line

The IRS uses the "substantial part" test to determine whether a 501(c)(3) organization's activities constitute substantial political campaign involvement. This test is not clearly defined, and its application can be subjective, leading to uncertainty and requiring careful interpretation. The IRS considers several factors, including the time, resources, and effort dedicated to political activities, in relation to the organization's overall activities. A small amount of incidental political activity might be permissible, but any significant involvement risks violating the rules.

Permissible Activities: Advocacy vs. Political Campaigning

While 501(c)(3) organizations cannot engage in partisan political campaigning, they are permitted to engage in certain forms of advocacy. This distinction is crucial. Advocacy focuses on influencing public policy through legislative or administrative action, while political campaigning directly supports or opposes candidates. 501(c)(3) organizations can engage in lobbying, educating the public on issues, and conducting research, provided these activities are not primarily aimed at influencing the outcome of an election. However, the line between permissible advocacy and prohibited political campaigning can be blurry, and careful consideration is essential.

Lobbying: A Carefully Defined Exception

Lobbying represents a significant area where 501(c)(3) organizations must tread carefully. The IRS allows a certain amount of lobbying, but this activity must be limited and not constitute a substantial part of the organization's activities. Organizations often must track their lobbying expenditures meticulously to ensure compliance. Exceeding permissible limits can jeopardize their tax-exempt status.

The Consequences of Non-Compliance: Severe Penalties

The consequences of violating the restrictions on 501(c)(3) political activity are significant. The IRS can impose penalties, ranging from warnings and fines to the revocation of tax-exempt status. Loss of tax-exempt status means the organization will lose its ability to receive tax-deductible contributions, potentially crippling its financial stability and ability to fulfill its mission. Furthermore, the organization may face legal challenges and reputational damage.

Navigating the Gray Areas: Best Practices for Compliance

To maintain compliance, 501(c)(3) organizations must adopt robust internal policies and procedures. This includes establishing clear guidelines regarding political activity, designating responsible individuals to oversee compliance, and regularly reviewing activities to ensure they align with IRS regulations. Seeking legal counsel specializing in nonprofit law is advisable to navigate the complex landscape of 501(c)(3) political activity and ensure compliance with all relevant regulations.

The Ongoing Debate: Balancing Advocacy and Neutrality

The restrictions on 501(c)(3) political activity are a subject of ongoing debate. Some argue that the restrictions unduly limit the ability of nonprofits to advocate for their missions, while others maintain that these restrictions are necessary to protect the integrity of the tax-exempt system. Finding the appropriate balance between permitting effective advocacy and preventing partisan political activity remains a challenge.

Conclusion: A Call for Clarity and Transparency

The regulations surrounding 501(c)(3) political activity are complex and require careful attention to detail. Nonprofit organizations must understand the limitations and adhere strictly to the regulations to maintain their tax-exempt status. Greater clarity and transparency from the IRS regarding the application of the "substantial part" test would be beneficial to organizations and could reduce the risk of inadvertent violations. Proactive compliance measures and seeking expert legal advice are critical for navigating this challenging area of law and ensuring the long-term sustainability of 501(c)(3) organizations.

FAQs

1. Can a 501(c)(3) organization endorse a candidate? No, 501(c)(3) organizations are strictly prohibited from endorsing or opposing candidates for public office.

1. Can a 501(c)(3) organization donate to a political campaign? No, such donations are prohibited.

1. What is the difference between lobbying and political campaigning? Lobbying aims to influence legislation, while political campaigning directly supports or opposes candidates.

1. What happens if a 501(c)(3) organization violates the rules on political activity? Penalties can range from warnings and fines to the revocation of tax-exempt status.

1. Can a 501(c)(3) organization participate in a voter registration drive? Generally, yes, as long as it's non-partisan and doesn't promote specific candidates.

1. What is the "substantial part" test? This test determines whether an organization's political activities are significant enough to jeopardize its tax-exempt status.

1. Should a 501(c)(3) organization seek legal advice on political activity? Yes, seeking legal counsel specializing in nonprofit law is highly recommended.

1. Can a 501(c)(3) organization engage in issue advocacy? Yes, but this must be non-partisan and not aimed at influencing the outcome of an election.

1. Where can I find more information about 501(c)(3) regulations? The IRS website and publications from organizations specializing in nonprofit law are good resources.

Related Articles:

1. "Understanding the Limits of Nonprofit Lobbying: A Practical Guide": This article provides a detailed explanation of permissible lobbying activities for 501(c)(3) organizations and offers practical strategies for compliance.

1. "The IRS and 501(c)(3) Organizations: A History of Scrutiny and Enforcement": This article explores the historical context of IRS regulations on 501(c)(3) political activity, highlighting key legal cases and interpretations.

1. "Balancing Advocacy and Neutrality: Case Studies of 501(c)(3) Organizations": This article presents case studies of nonprofit organizations that have successfully navigated the complexities of advocacy while maintaining their tax-exempt status.

1. "The Impact of Campaign Finance Reform on 501(c)(3) Organizations": This article analyzes the effects of campaign finance laws on the political activities of nonprofits.

1. "Protecting Your Nonprofit's Tax-Exempt Status: A Comprehensive Compliance Guide": This guide provides a broader overview of compliance requirements for 501(c)(3) organizations, including political activity.

1. "Navigating the Gray Areas: Best Practices for 501(c)(3) Political Activity": This article focuses on practical strategies and best practices for managing political engagement while remaining compliant.

1. "501(c)(4) vs. 501(c)(3): Key Differences in Political Activity": This comparative analysis explains how the rules differ between these two types of nonprofit organizations.

1. "The Role of Legal Counsel in Ensuring 501(c)(3) Compliance": This article emphasizes the importance of legal expertise in navigating the complexities of 501(c)(3) political activity regulations.

1. "The Future of 501(c)(3) Political Activity: Emerging Trends and Challenges": This article explores current trends and anticipates future challenges in the area of 501(c)(3) political engagement.

501 c 3 political activity: Nonprofits & Government Elizabeth T. Boris, C. Eugene Steuerle, 2006 The past several decades have seen unprecedented growth in the scope and complexity of relationships between government and nonprofit organizations. These relationships have been more fruitful than many critics had feared and more problematic than many advocates had hoped. Nonprofits and Government is the first comprehensive, multidisciplinary exploration of nonprofit-government relations. The second edition of this important book is fully updated and includes two new chapters. The authors address a host of important issues, including nonprofit advocacy, direct regulatory and tax policy, the conversion of nonprofits to for-profits, clashes in government interaction with religion and the arts, and international nonprofit-government relationships. Practitioners, researchers, and policymakers alike will benefit from the authors' wide-ranging discussion.

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501 c 3 political activity: How to Form a Nonprofit Corporation Anthony Mancuso, 2011 Provides background information and step-by-step instructions that nonprofits need to apply for federal 501(c)(3) tax-exempt status and qualify as a public charity with the IRS. The 10th edition covers recent changes in the law--Provided by publisher.

501 c 3 political activity: *Exempt Organizations Continuing Professional Education Technical Instruction Program for ...* , 1989

501 c 3 political activity: *Nonprofits and Advocacy* Robert J. Pekkanen, Steven Rathgeb Smith, Yutaka Tsujinaka, 2014-07 Does nonprofit mean nonpolitical? When the Susan G. Komen foundation pulled funding for Planned Parenthood’s breast exam program, the public uproar brought new focus to the high political and economic stakes faced by nonprofit organizations. The missions of 501(c)(3) and 501(c)(4) organizations, political action committees, and now Super PACs have become blurred as issues of advocacy and political influence have become increasingly entangled. Questions abound: Should a nonprofit advocate for its mission and its constituents with a goal of affecting public policy? What are the limits of such advocacy work? Will such efforts fundamentally jeopardize nonprofit work? What can studies of nonprofit advocacy efforts reveal? Editors Robert J. Pekkanen, Steven Rathgeb Smith, and Yutaka Tsujinaka recognize the urgent need for relevant research and insight into these issues as direct and indirect government services are squeezed by federal cutbacks. Nonprofits and Advocacy defines advocacy and clarifies the differences among advocacy, lobbying, political activity, and education, as well as advocacy measurements. Providing original empirical data and innovative theoretical arguments, this comparative study is organized into two parts. The first part focuses on local and national dimensions of nonprofit advocacy, and the second part looks at organizational politics and strategies. The conclusion considers basic questions about nonprofit advocacy and seeks to draw lessons from research efforts and practice. Providing a critical look at the multidimensional roles and advocacy efforts of nonprofits, this volume will be valued by scholars, students, leaders, and activists—many of whom advocate for the interests of their organizations while delivering services to their organizations' constituents. The research is also relevant for policymakers involved in cross-sector public policy initiatives as they strive to provide more efficient public-private solutions to challenging governance issues.

501 c 3 political activity: Favorable Determination Letter United States. Internal Revenue Service, 1998

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501 c 3 political activity: A Voice for Nonprofits Jeffrey M. Berry, 2023-07-31 Nonprofit organizations are playing an increasingly important role in delivering basic government services. Yet they are discouraged by federal law from participating in legislative lobbying efforts—even on issues that affect their clients directly. Without the involvement of nonprofits in the governmental process, the vulnerable populations they serve are left without effective representation in the political system. A Voice for Nonprofits analyzes the effect of government restrictions on the participation of nonprofits in the policymaking process and suggests ways to address the problems. The relationship between nonprofits and the government is ideal in many respects, according to Jeffrey M. Berry and David F. Arons. By underwriting operating budgets and subcontracting the administration of programs to nonprofits, governments at all levels are able to take advantage of nonprofits' dedication, imagination, and private fund-raising skills. However, as nonprofits assume greater responsibility for delivering services traditionally provided by government, that responsibility is not matched by a congruous increase in policy influence. Berry and Arons believe the lobbying restrictions should be eased so that nonprofits may become more involved in public policymaking. Their recommendations are designed to ensure that nonprofit organizations—and the constituencies they serve—are effectively represented in the American political system.

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501 c 3 political activity: Prepare Your Own 501(c)(3) Application Sandy Deja, 2004

501 c 3 political activity: Drawdown Paul Hawken, 2017-04-18 • New York Times bestseller • The 100 most substantive solutions to reverse global warming, based on meticulous research by leading scientists and policymakers around the world “At this point in time, the Drawdown book is exactly what is needed; a credible, conservative solution-by-solution narrative that we can do it. Reading it is an effective inoculation against the widespread perception of doom that humanity cannot and will not solve the climate crisis. Reported by-effects include increased determination and a sense of grounded hope.” —Per Espen Stoknes, Author, What We Think About When We Try Not To Think About Global Warming “There’s been no real way for ordinary people to get an understanding of what they can do and what impact it can have. There remains no single, comprehensive, reliable compendium of carbon-reduction solutions across sectors. At least until now. . . . The public is hungry for this kind of practical wisdom.” —David Roberts, Vox “This is the ideal environmental sciences textbook—only it is too interesting and inspiring to be called a textbook.” —Peter Kareiva, Director of the Institute of the Environment and Sustainability, UCLA In the face of widespread fear and apathy, an international coalition of researchers, professionals, and scientists have come together to offer a set of realistic and bold solutions to climate change. One hundred techniques and practices are described here—some are well known; some you may have never heard of. They range from clean energy to educating girls in lower-income countries to land use practices that pull carbon out of the air. The solutions exist, are economically viable, and communities throughout the world are currently enacting them with skill and determination. If deployed collectively on a global scale over the next thirty years, they represent a credible path forward, not just to slow the earth’s warming but to reach drawdown, that point in time when greenhouse gases in the atmosphere peak and begin to decline. These measures promise cascading benefits to human health, security, prosperity, and well-being—giving us every reason to see this planetary crisis as an opportunity to create a just and livable world.

501 c 3 political activity: Pristine Seas Enric Sala, Leonardo DiCaprio, 2015 National Geographic Explorer-in-Residence Enric Sala takes readers on an unforgettable journey to 10 places where the ocean is virtually untouched by man, offering a fascinating glimpse into our past and an inspiring vision for the future. From the shark-rich waters surrounding Coco Island, Costa Rica, to the iceberg-studded sea off Franz Josef Land, Russia, this incredible photographic collection showcases the thriving marine ecosystems that Sala is working to protect. Offering a rare glimpse into the world's underwater Edens, more than 200 images take you to the frontier of the Pristine Seas expeditions, where Sala's teams explore the breathtaking wildlife and habitats from the depths to the surface--thriving ecosystems with healthy corals and a kaleidoscopic variety of colorful fish and stunning creatures that have been protected from human interference. With this dazzling array of photographs that capture the beauty of the water and the incredible wildlife within it, this book shows us the brilliance of the sea in its natural state.--

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Based on oral histories as well as archival research, and drawing on the author’s own extensive activist work, Gay, Inc. presents four compelling case studies. Beam looks at how people at LGBT nonprofits in Minneapolis and Chicago grapple with the contradictions between radical queer social movements and their institutionalized iterations. Through interview subjects’ incisive, funny, and heartbreaking commentaries, Beam exposes a complex world of committed people doing the best they can to effect change, and the flawed structures in which they participate, rail against, ignore, and make do. Providing a critical look at a social formation whose sanctified place in the national imagination has for too long gone unquestioned, Gay, Inc. marks a significant contribution to scholarship on sexuality, neoliberalism, and social movements.

501 c 3 political activity: Nonprofit Law Elizabeth Schmidt, Betsy Schmidt, 2018-11-16 In a concise and readable format, Nonprofit Law, 2nd Edition provides up-to-date information about the legal issues that can arise at every turn--from inception to termination--of a Section 501(c)(3) organization. This second edition continues and builds upon the comprehensive features of the first edition, including: A reader-friendly presentation that does not assume earlier background with tax, trusts, or corporations A balanced treatment between theory and practical reality Cradle-to-grave organization of topics Notes, questions, and problems in each chapter that add context to the text All relevant statutes and regulations within the text Optional exercises for creating a virtual nonprofit, which become the basis for further hypothetical questions. Designed to satisfy the highest academic requirements for students of law, business, and public policy (and to provide an accessible, comprehensive desk reference for practicing nonprofit professionals), Nonprofit Law, 2nd Edition explains the corporate, tax, and other regulatory issues that all nonprofit managers, board members, and their lawyers ultimately face. Highlights of the second edition include: Examples of familiar organizations, from Catholic Dioceses to the American Red Cross, grappling with critical issues Consideration of for-profit social enterprises as alternatives to nonprofits Thorough exploration of the policy implications of nonprofit regulation An explanation of the controversies surrounding nonprofits' entrance into politics and the IRS' response.

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501 c 3 political activity: *The Resilient Sector* Lester M. Salamon, 2003-08-29 A Brookings Institution Press and the Aspen Institute publication The Resilient Sector makes available in an updated form the concise overview of the state of health of America's nonprofit organizations that Johns Hopkins scholar Lester Salamon recently completed as part of the state of nonprofit America project he undertook in cooperation with the Aspen Institute. Contrary to popular understanding, Salamon argues, America's nonprofit organizations have shown remarkable resilience in recent years in the face of a variety of difficult challenges, significantly re-engineering themselves in the process. But this very resilience now poses risks for the sector's continued ability to perform the tasks that we have long expected of it. The Resilient Sector offers nonprofit practitioners, policymakers, the press, and the public at large a lively assessment of this set of institutions that we have long taken for granted, but that the Frenchman Alexis de-Toqueville recognized to be more deserving of our attention than almost any other part of the American experiment.

501 c 3 political activity: *Starting and Managing a Nonprofit Organization* Bruce R. Hopkins, 2017-07-24 Everything you need to start and manage a non-profit Starting and Managing a Nonprofit Organization is written to help anyone who's just getting their toes wet in the sector get up to speed on the critical information needed to protect their nonprofit's tax-exempt status—and avoid the many legal traps out there that you probably didn't know exist. Packed with checklists and step-by-step guidance, Starting and Managing a Nonprofit Organization demystifies intricate legal issues with plain-English language explanations for non-legal professionals of the statutes, regulations, court opinions, and other rules comprising nonprofit law. Nonprofits must comply with stringent federal and state laws due to their special exempt status; the government's ultimate threat is revocation of a nonprofit's tax-exempt status, which usually means the nonprofit's demise. Written in plain English, not legalese, this all-important guide provides essential guidance for those interested in starting nonprofits, as well as valuable advice for leaders of established organizations. Covers all aspects of federal and state nonprofit law Discusses significant contemporary issues, including commerciality, private benefit, governance, and unrelated business Provides summaries of current IRS ruling policies Includes procedures and a glossary of legal terms for fail-safe compliance Written by the country's legal leading authority on tax-exempt organizations, Starting and Managing a Nonprofit Organization is the reference you'll want to keep close by as you navigate your way through the world of nonprofit and the law.

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501 c 3 political activity: American Government 3e Glen Krutz, Sylvie Waskiewicz, 2023-05-12 Black & white print. American Government 3e aligns with the topics and objectives of many government courses. Faculty involved in the project have endeavored to make government workings, issues, debates, and impacts meaningful and memorable to students while maintaining the conceptual coverage and rigor inherent in the subject. With this objective in mind, the content of this textbook has been developed and arranged to provide a logical progression from the fundamental principles of institutional design at the founding, to avenues of political participation, to thorough coverage of the political structures that constitute American government. The book builds upon what students have already learned and emphasizes connections between topics as well as between theory and applications. The goal of each section is to enable students not just to recognize concepts, but to work with them in ways that will be useful in later courses, future careers, and as engaged citizens. In order to help students understand the ways that government, society, and individuals interconnect, the revision includes more examples and details regarding the lived experiences of diverse groups and communities within the United States. The authors and reviewers sought to strike a balance between confronting the negative and harmful elements of American government, history, and current events, while demonstrating progress in overcoming them. In doing so, the approach seeks to provide instructors with ample opportunities to open discussions, extend and update concepts, and drive deeper engagement.

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Additional Resources

Tax-Exempt Organizations Under Internal Revenue Code ...

Jan 3, 2025 · This report discusses restrictions on political activity of § 501(c) organizations, taxes on their political activity, and reporting of political activity to the IRS. This version of the report ...

A Nonprofit's Guide to Lobbying and Political Activity

Section 501(c)(3) organizations are absolutely permitted to "participate in, or intervene in not (including the publishing or distributing of statements), any political campaign on behalf of (or in ...

POLITICAL ACTIVITIES OF NONPROFIT BOARD MEMBERS ...

Can a §501(c)(3) Organization's Employees and Board Members Participate in Political Activities? The prohibition of §501(c)(3) organizations' involvement in political activities is not intended to ...

Is Your 501(c) (3) Organization Participating in Political ...

501(c)(3) organizations are prohibited from engaging in political campaign activities. They are not permitted to be an "action" organization as defined in any of the following three ways.

Request for Information on Political Activities of 501(c)(3) and ...

May 24, 2023 · Does the IRS collect information from 501(c)(3) and 501(c)(4) organizations that would aid the Federal Election Commission (FEC) in enforcing the foreign national prohibition ...

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These regulations, found in Section 501(c)(3) of the Internal Revenue Code, define a tax-exempt, nonprofit charitable organization and lay out the rules for lobbying and political activities. These ...

Myths about Lobbying, Political Activity, and Tax-Exempt ...

Jun 23, 2023 · Federal tax law has always permitted lobbying by 501(c)(3) organizations, defined as activities to influence legislation and to support or oppose ballot initiatives, as long as ...

Staying Nonpartisan: Permissible Election Activities Checklist
The IRS airmatively states that 501(c)(3) organizations may conduct voter engagement or connect with candidates on a nonpartisan basis. This includes encouraging voter participation, ...

Election Activities for Individuals Associated with 501(c)(3)s
501(c)(3) organizations are prohibited from participating in political activity. This prohibition, however, does not apply to the activities of officers, directors, or employees of

Know the law: Avoid political campaign intervention
Under the Internal Revenue Code, all section 501(c)(3) organizations are prohibited from participating in any political campaign on behalf of (or in opposition to) any candidate for ...

Election Checklist for 501(c)(3) Public Charities
Although there is a lot a 501(c)(3) can do around an election, the organization needs to stop short of directly or indirectly telling people how to vote or for whom to vote. This fact sheet addresses ...

MONITORING YOUR SECTION 501(C)(3) ORGANIZATION'S ...
Part I of this legal alert discusses the rules describing the prohibition against political activities, and Part II applies these rules to particular fact patterns.

GT Alert_Section 501(c)(3) Organization Prohibited Political ...
In contrast to how the Code treats a section 501(c)(3) organization, the Code allows section 501(c)(4) organizations (social welfare entities) to engage in political activities. However, a ...

The Dos and Don'ts of Lobbying for Nonprofit Organizations
501(c)(3) Political Campaign Activity • Activity to support or oppose the election of a candidate for public office could result in loss of tax exempt status • Nonpartisan electoral activities may be ...

Election Dos and Don'ts for 501(c)(3) Staff - Independent Sector
Election Dos and Don'ts for 501(c)(3) Staff While 501(c)(3) organizations are required by law to remain nonpartisan in their election activities, it is important to note that this prohibition does ...

Lobbying Guide for 501(c)(3) Organizations - cedamichigan.org
501(c)(3) organizations ARE allowed to take part in small amounts of political lobbying. There are two ways to determine how much nonprofits can legally lobby: 1) Insubstantial Part Test and, ...

FAQ: Lobbying Rules for Non-Profit 501(c)(3)Organizations
Q. What political and voter education activities are allowed? A. Tax-exempt 501(c)(3) organizations are not allowed to participate in political campaigns on behalf of or in opposition ...

The Nuts and Bolts of Lobbying for 501(c)(3) and 501(c)(6) ...
Political campaign activity is generally giving of support for the election or defeat of a candidate for office. In practice, IRS uses. very broad definition of "candidate." Candidate questionnaires and ...

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court reasoned as follows in holding that a Section 501(c)(3) organization was not a political subdivision under Section 170(c)(1), and therefore not a ... (3) Trade or Business – Any activity ...

Comparison of 501(c)(3) and 501(c)(4) permissible activities

This fact sheet provides examples of the kinds of advocacy activities that 501(c)(3) public charities and 501(c)(4) social welfare organizations are permitted to do under federal tax law. Under ...

Frequently Asked Questions About the Ban on Political ...

What is the ban on political campaign activity? It is a requirement imposed by Congress for the privilege of being recognized as exempt from federal income tax under section 501(c)(3) of the ...

Tax-Exempt Organizations Under Internal Revenue Code ...

Jan 3, 2025 · This report discusses restrictions on political activity of § 501(c) organizations, taxes on their political activity, and reporting of political activity to the IRS. This version of the report ...

A Nonprofit's Guide to Lobbying and Political Activity

Section 501(c)(3) organizations are absolutely permitted to "participate in, or intervene in not (including the publishing or distributing of statements), any political campaign on behalf of (or ...

POLITICAL ACTIVITIES OF NONPROFIT BOARD MEMBERS ...

Can a §501(c)(3) Organization's Employees and Board Members Participate in Political Activities? The prohibition of §501(c)(3) organizations' involvement in political activities is not intended to ...

Is Your 501(c) (3) Organization Participating in Political ...

501(c)(3) organizations are prohibited from engaging in political campaign activities. They are not permitted to be an "action" organization as defined in any of the following three ways.

Request for Information on Political Activities of 501(c)(3) ...

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Political Activity for Nonprofits - oregonpta.org

These regulations, found in Section 501(c)(3) of the Internal Revenue Code, define a tax-exempt, nonprofit charitable organization and lay out the rules for lobbying and political activities. ...

Myths about Lobbying, Political Activity, and Tax-Exempt ...

Jun 23, 2023 · Federal tax law has always permitted lobbying by 501(c)(3) organizations, defined as activities to influence legislation and to support or oppose ballot initiatives, as long as ...

Staying Nonpartisan: Permissible Election Activities Checklist

The IRS airmatively states that 501(c)(3) organizations may conduct voter engagement or connect with candidates on a nonpartisan basis. This includes encouraging voter participation, ...

Election Activities for Individuals Associated with 501(c)(3)s

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