

Hosting Candidates at Charitable Events

Ensuring Candidate Appearances Remain Nonpartisan

During an election season, candidates are among our most high-profile public figures. Having a candidate appear as a speaker at a 501(c)(3) organization's event can help improve turnout, whether to hear an educational message or to raise funds for the organization's programs. At other times, the 501(c)(3) may be interested in inviting the individual for reasons unrelated to the candidacy, such as because she is an incumbent in a public office who makes decisions affecting the 501(c)(3)'s area of interest, or because she has special expertise in those areas. Candidates sometimes seek out 501(c)(3) organizations so as to reach the organization's constituents as potential voters.

While public charities are prohibited from supporting or opposing a candidate or a political party, this does not mean that they must cut off all contact with elected officials and candidates during an election year. 501(c)(3)s must, however, navigate carefully in dealing with appearances by candidates or their surrogates. This factsheet addresses appearances involving a single candidate, as opposed to [candidate debates](#). The rules for hosting candidate appearances vary depending on the organization's reason for inviting the candidate to speak.

Inviting Candidate to Speak in Official Capacity

Organizations often invite individuals (who happens to be candidates) to appear at a charitable event for reasons unrelated to his or her candidacy for office. For example, an organization may want to invite the incumbent Member of Congress to be the keynote address at the organization's annual fundraising event, or may wish to give an award to the current Governor for her public service, or invite a local community leader who has some expertise the organization wants to share. When hosting a candidate for this type of event, the organization should follow these guidelines:

- Document reasons for the invitation, other than his or her candidacy
- Make every effort to ensure the event does not turn into a candidate appearance, including strictly avoiding any mention of the person's candidacy or the election in connection with the event
- Ensure you do not work with the candidate's campaign staff on organizing the event because the campaign's job is to turn the event into a campaigning opportunity for the candidate
- Send a letter to the speaker, telling him or her of the organization's inability to support or oppose candidates and the need to keep the event nonpartisan, and asking him or her not to mention her candidacy
- Include a nonpartisan disclaimer on written materials and announce it during the event

Because the speaker was invited for reasons other than his or her candidacy, the organization does not need to invite any opposing candidates to speak or to offer similar experiences to all of the other candidates.

Keep in mind that if, despite the charity's best efforts, the candidate does something unexpected to promote his or her election, or if the press interprets the event as a partisan one, then the IRS would likely not consider this to be the group's fault. If, however, an invited candidate promotes an event as a candidate campaign event, the charity should consider canceling the event.

Inviting Candidate to Speak in Candidate Capacity

If the candidate is invited to speak because he or she is a candidate for public office, the 501(c)(3) must take steps to ensure it does not indicate support of or opposition to the candidate at the event. The organization should follow these guidelines when planning this type of candidate event:

- Do not expressly or impliedly indicate the organization supports or opposes the candidate
- Do not allow any candidate or partisan fundraising at the event
- All opposing candidates should be given an equal opportunity to participate, either at the same event or a comparable one.¹ While the IRS does not require any of the other candidates accept the opportunity, the organization should issue the other candidates a specific invitation to the same or comparable event
- Ensure compliance with federal and/or state election laws

While federal tax law permits this type of candidate appearance, federal election law generally prohibits corporations (including 501(c)(3) organizations) from hosting a federal candidate at this type of public campaign-related event, considering it to be an in-kind contribution. The one exception to this rule allows 501(c)(3) *educational institutions* either to make facilities available "in the ordinary course of business and at the usual and normal charge" to candidates and party representatives, or to takes steps to make the event an "academic setting" rather than a "campaign rally."

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 at 866-NPLOBBY.

www.bolderadvocacy.org | www.allianceforjustice.org

¹ The IRS will evaluate whether an event was "comparable" based upon all of the facts and circumstances, including time and place, expected audience, and attractiveness of the venue.