

## **Candidate Appearances**

### **Foundations Can Host or Fund Nonpartisan Candidate Appearances**

During an election season, candidates are among our most high-profile public figures. A foundation may be interested in having a candidate appear as a speaker at an event or may wish to fund a grantee to host this type of event since having a candidate appearance at a foundation or nonprofit event can help improve turnout. At other times, the foundation 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 foundation'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 both public and private foundations are prohibited from supporting or opposing a candidate or a political party, this does not mean that foundations must cut off all contact, nor must they restrict support for all grantee contact with, elected officials and candidates during an election year. Foundations 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 reason for inviting the candidate to speak.

### **Inviting Candidate to Speak in Official Capacity**

Foundations and public charities often invite individuals (who happens to be candidates) to appear at events 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 a foundation may wish to give an award to the current Governor for her public service, or host a roundtable discussion of local community leaders and invite a person with expertise in the area, who also happens to be a candidate for office, to participate. When either hosting a candidate for this type of event or funding a grantee to do so, the foundation 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.

If, despite the organization'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 foundation or public 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 foundation or its grantee must take steps to ensure it does not indicate support of or opposition to the candidate at the event. 501(c)(3)s 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.<sup>1</sup> 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 public and private foundations) 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."

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<sup>1</sup> 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.