

Hosting Candidate Debates

Public Charities Can Educate the Community Through Candidate Debates

501(c)(3) public charities often attempt to educate voters and encourage voter participation by sponsoring candidate debates before primaries or general elections. A debate is where candidates directly engage each other at the same time on particular topics in accordance with carefully drawn rules. Both federal tax law and federal election law¹ permit public charities to sponsor candidate debates. In planning a candidate debate, a charity should adhere to the following guidelines in order to ensure compliance with the law:

Invitations

- All viable candidates seeking the same office must be invited (not just the two most popular or those the organization considers particularly favorable). While it is preferable to invite all candidates, the IRS has indicated if it is impracticable to invite every candidate, a charity may invite fewer than all of the candidates if reasonable, objective criteria are consistently and non-arbitrarily applied to decide whom to invite, and the criteria are not designed to exclude a particular candidate;
- If one or more candidates refuse to participate after being invited, the charity should consult with legal counsel before deciding to go forward with the event. It is unclear when a candidate's refusal to participate after being invited prevents the charity from holding the debate at all. If only one candidate has accepted the invitation, it is particularly risky for the charity to proceed with the event;
- The charity should not invite people from particular viewpoints to be part of the audience. The goal is to avoid having an audience that is supportive of one candidate and hostile to another. Charities should publicize the event widely and not just to groups and individuals with relationships to the organization;
- A debate before a primary election may be limited to the legally qualified candidates running for the nomination of a particular party. The IRS considers primary debates to be a permissible nonpartisan electoral activity, even though the participating candidates only represent a single party.²

Moderator

- The moderator should be neutral and act in an unbiased manner, and should make a statement at the beginning *and* the end of the program noting the views expressed were not those of the sponsoring organization. If the head of the charity has publicly known opinions on the topics debated during the event, the organization may want to select another individual to moderate the debate;
- The moderator should treat each candidate fairly, and not provide one candidate with more favorable treatment, such as allowing only one candidate to exceed the pre-set time limit.

¹ This fact sheet addresses only federal tax law and federal election law. If your organization wants to host a candidate debate featuring state candidates, you should consult with your state's election law. For information on state election laws, you can review our online [State Law Resources](#).

² Sometimes 501(c)(3) primary debates will be questioned or challenged by candidates running unopposed in another party's primary. When planning primary debates, public charities do not have to invite every candidate for that office, only the candidates in that party's primary race. Furthermore, public charities are not required to host a debate for both (or all) parties, but may choose to do so for only one party.

Questions

- Questions for the candidates should be prepared and presented by an *independent* and *nonpartisan* individual or panel –questions from the audience may be permitted as well;
- Questions should represent a broad range of interests because a narrow set of issues may suggest support for a candidate, particularly if it looks like the answer is being sought to mirror the organization’s views on those issues. The charity may need to partner with other organizations to ensure a broad range of topics can be discussed during the debate;
- Candidates should not be asked whether they agree or disagree with the positions, agendas, platforms, or statements of the organization.

Rules

- Each candidate must be given an equal opportunity to present his or her views on each of the issues discussed;
- The goal of the debate cannot be to suggest (whether implicitly or explicitly) which candidate is “good” or “better” on the issues; the charity must avoid comparing its views with those of the candidates;
- The organization should avoid permitting candidates to distribute campaign literature at the event unless *all* candidates are participating.

While it is permissible to conduct a candidate debate, a charity cannot publish a final report of the event containing any ratings or evaluations of the candidates, as this would constitute support for or against a candidate.

Alternative Formats

Rather than having the candidates debate, some charities prefer to have the candidates appear at sequential events, or to allow the candidates to make open-ended statements about their qualifications and opinions (often called a candidate forum). Organizations interested in hosting a sequential event should consult our fact sheet on [candidate appearances](#) as well as review the guidelines described above for candidate debates (to ensure candidates are given equal treatment). In addition, organizations may also be required to comply with applicable federal or state election law. Under federal election law, for example, 501(c)(3)s are faced with even further restrictions when hosting a forum involving candidates for federal office. Federal election law generally prohibits corporations (including 501(c)(3) charities) from hosting a forum for federal candidates unless it meets strict criteria. The only time a candidate forum is specifically allowed under federal election law is if a 501(c)(3) *educational institution* either makes its facilities available “in the ordinary course of business and at the usual and normal charge” to candidates and party representatives, or if it takes steps to make the event an “academic setting” rather than a “campaign rally.” As such, an organization wishing to host this type of event for federal candidates will likely need to work in partnership with an educational institution.

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