

Nonpartisan Candidate Education:

How 501(c)(3)s Can Talk to Candidates During an Election Year

During an election season, candidates for public office are among our most high-profile public figures. In addition to [hosting candidate debates](#), [preparing nonpartisan voter guides](#), and [encouraging people to vote](#), 501(c)(3)s may be interested in influencing candidates' policy platforms, encouraging them to raise awareness of an issue, or educating them on how policy decisions impact local communities. 501(c)(3)s may even receive requests from candidates to meet with them to learn about the group's work and to better understand the needs of their constituents.

501(c)(3)s are prohibited from supporting or opposing a candidate or political party, so they must be careful when meeting with and educating candidates. But a 501(c)(3) can continue to promote issues to further its mission even during an election year.

Educating Candidates

The IRS has not issued guidance directly addressing how 501(c)(3) organizations can educate candidates, but by analogy to IRS guidance on other topics, practitioners have developed guidelines for providing nonpartisan candidate education. As with other election-related activities 501(c)(3)s may be involved in, all the facts and circumstances are important in determining whether a 501(c)(3)'s activities are being conducted in a nonpartisan manner.

A 501(C)(3) MAY:

- Encourage all candidates to take a certain position on policy issues. If the candidates are incumbents, your communications could be considered reportable lobbying under IRS, federal, state, or local lobbying disclosure rules.
- Offer educational materials to candidates on an issue related to the organization's mission. These materials should be provided, or made available, to all candidates in a race, and efforts should be made to ensure that the candidates receive the same (or equivalent) information.
- Upon request, share research with a candidate that is publicly available and would be provided to any other candidate (or member of the public) who asked. The organization can then proactively offer the information to all other candidates in the race as a demonstration of nonpartisanship.
- Accept an invitation for a meeting with a candidate. However, it is a best practice to then offer a meeting to all other candidates in the race. If your organization extends a meeting invitation to one candidate, it should also be extended to all other candidates in the race. Federal, state, or local election laws may impose rules and restrictions on meetings with candidates that are open to members or the public.

A 501(C)(3) MAY NOT:

- Offer any information or resources to one candidate that is not publicly available or is not available to other candidates.
- Publicly highlight a meeting with a candidate before or after the fact in such a way as to suggest support or opposition for the candidate. A 501(c)(3) should also be cautious about allowing its name or images from a candidate visit to be used by the candidate's campaign.
- Create new resources or conduct new research at a candidate's request. Instead, 501(c)(3)s should only provide a candidate with information they already have on hand and would provide to any other candidate who requested it.
- Create talking points for a candidate in preparation for the candidate's campaign appearances. Doing so could be considered an impermissible campaign contribution and demonstrate support for the candidate.
- Ask candidates to pledge to support its position on an issue if elected, or to pledge to take specified actions during the campaign or when in office. To the IRS this would indicate the organization favors candidates who agree to make the pledge and opposes those who refuse. While you can encourage candidates to take a position on issues, 501(c)(3)s cannot highlight how the candidates respond or compare their positions.



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