

## **Know the law: Avoid political campaign intervention**

Tax-exempt section 501(c)(3) organizations like churches, universities, and hospitals must follow the law regarding political campaigns. Unfortunately, some don't know the law.

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 elective public office. The prohibition applies to campaigns at the federal, state and local level.

Violation of this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes. Section 501(c)(3) [private foundations](#) are subject to additional restrictions.

### ***Political Campaign Intervention***

Political campaign intervention includes any activities that favor or oppose one or more candidates for public office. The prohibition extends beyond candidate endorsements.

Contributions to political campaign funds, public statements of support or opposition (verbal or written) made by or on behalf of an organization, and the distribution of materials prepared by others that support or oppose any candidate for public office all violate the prohibition on political campaign intervention.

Factors in determining whether a communication results in political campaign intervention include the following:

- Whether the statement identifies one or more candidates for a given public office
- Whether the statement expresses approval or disapproval of one or more candidates' positions and/or actions
- Whether the statement is delivered close in time to the election
- Whether the statement makes reference to voting or an election
- Whether the issue addressed distinguishes candidates for a given office

### ***Example of Political Campaign Intervention***

State University President Benjamin, the leader of a section 501(c)(3) organization, writes a "My View" monthly column for the alumni newsletter that is distributed to thousands of school graduates. In the month before an election, he writes, "It is my personal opinion that candidate Thornton should be reelected."

For that one issue, President Benjamin pays from his personal funds the portion of the cost of the newsletter attributable to the column. Despite his payment, the publication is an official university publication, and the president's endorsement constitutes campaign intervention.

Over the years, some of the specific instances of political intervention alleged and examined have included:

- Charities, including churches, distributing diverse printed materials that encouraged their members to vote for particular candidates
- Candidates speaking at official charity functions in their capacities as candidates
- Charities endorsing or opposing a candidate on their websites or through links to other websites

For more information on this or other IRS topics, go to [IRS.gov](https://www.irs.gov).

**Helpful links:**

- [Political Campaign Intervention](#)
- [Tax-exempt organizations and Political Campaign Intervention](#)
- [Tax Information for Charities & Other Non-Profits](#)
- [Subscribe to IRS's free exempt organization newsletter, the \*EO Update\*](#)