NON-PROFIT GUIDELINES FOR ALL NON-PARTISAN ELECTION ACTIVITIES



The federal tax code contains a single sentence that defines the prohibition of partisan political activities by 501(c)(3) charitable organizations. It states 501(c) (3) organizations are "prohibited

from directly or indirectly participating in - or intervening in - any political campaign on behalf of or in opposition to any candidate for elective public office."

Whether activities are considered partisan political activity depends on the "facts and circumstances" in each situation. What is clear it that there's still a lot a 501(c)(3) can do on a nonpartisan basis to promote voter and civic engagement as part of its charitable and educational mission during the election season.

VOTE THE FUTURE'S RULES OF ENGAGEMENT

A 501(c)(3) organization may NOT conduct partisan activities to support or oppose any candidate for public office, including:

X Endorsing a candidate.

- X Making a contribution to, or expenditure for, a candidate.
- X Rating candidates on who is most favorable to your issue(s).
- Letting candidates use the organization's facilities or resources, unless those resources are made equally available to all candidates at their fair market value.

WAYS TO COMMUNICATE

- Facebook
- Twitter
- Instagram
- Email
- Phone App
- Online

There is a wide range of nonpartisan activities 501(c)(3) nonprofits may do to encourage voter participation and promote voter education.

- Promote or conduct voter registration (but ONLY if certified to do so by the State).
- Educate voters on the where, when, and how of voting.
- Encourage and remind people to vote.
- Encourage staff to serve on election day as a volunteer election worker.

ONLINE RESOURCES

- Nonprofit VOTE: nonprofitvote.org
- Election Tools: *electiontools.org*

Vote the Future is a non-partisan, charitable project providing voter awareness throughout Miami-Dade. Learn more at votethefutureproject.org