

Election Do's and Don'ts for Public Charities

As charitable organizations that fall under Section 501(c)(3) of the Internal Revenue Code, Jewish Federations and their affiliated organizations are “absolutely 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.” Violation of this prohibition can result in the denial or revocation of tax-exempt status and the imposition of fines. ***There are, however, many things you can do in conjunction with elections.*** The following list provides a general description and result of various activities. (In some cases, the result could change based on additional facts and circumstances.)

ACTIVITY	PERMITTED	PROHIBITED
Endorsing a candidate		X
Working on ballot initiatives and bond measures (within certain limits)	X	
Mailing information supporting one candidate or party over another		X
Sponsoring a candidate forum with all qualified candidates invited	X	
Conducting a voter registration drive	X	
Inviting candidates as part of political fundraising events		X
Inviting candidate/party representatives who provide info on candidate/party positions (with all qualified candidate/parties invited)	X	
Asking candidates to appear at nonpolitical events such as lectures or building groundbreaking	X	
Advocating positions on issues (without favoring or opposing candidates)	X	
Distributing partisan or single-issue voter guides		X
Distributing balanced legislative scorecard	X	
Providing mailing list or other support to particular candidates at little or no cost		X
Linking organization website to anything that explicitly or implicitly favors or opposes a candidate		X