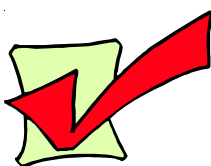


Election Activities for 501 (C)(3) Charities

About This Tool Kit

The upcoming presidential and congressional elections will have a profound impact locally—in our cities, our communities, and our neighborhoods. The nonprofit charitable sector cannot sit by and let the election pass us by without fully engaging our constituents, staff, volunteers, funders, and friends.



While nonprofits cannot engage in direct partisan political activity and are limited in the amount of lobbying they can do, there are many activities they can legally engage in.

This tool kit describes the types of election-related activities in which nonprofit charities [501(c)(3)s] can engage. In addition to describing the do's and don'ts, it provides samples and other materials to help your organization engage in permissible activities this year.

The tool kit discusses what is and what is not permissible pursuant to federal tax law. It is important that all organizations consult their state election law to ensure that all activities in which they seek to engage are permitted under state law. In addition, in the wake of the Bipartisan Campaign Reform Act, the Federal Election Commission (FEC) has conducted hearings and rulemaking that may affect the future activities of 501(c) organizations. Readers are advised to consult the FEC website (www.fec.gov) for updated information. Information provided in this tool kit is current as of June 2004. See page 16 for more information.

We encourage you to discuss the ideas presented in this resource with your staff, boards, and colleagues and find ways to implement some of them into your organization. Share your experiences with NCNA at ncna@ncna.org.

The term "nonprofit" will be used throughout this document to represent 501(c)(3) organizations defined by the Internal Revenue Service (IRS) as those organized for a charitable purpose. The term "nonprofit sector" will be applied to the group of organizations granted tax-exempt status by the IRS who engage in some level of electoral activities—most notably 501 (c)(3)s, (c)(4)s, (c)(6)s, and 527s.

The materials provided in this Tool Kit are for educational purposes only, and are not intended as legal advice.

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About NCNA With a mission to advance the vital role and capacity of the nonprofit sector in civil society and support and give voice to state and regional associations of nonprofit organizations, the National Council of Nonprofit Associations (NCNA) serves as a credible voice and champion for the nonprofit sector. A 501(c)(3) membership-based organization, NCNA represents a network of thirty-eight state and regional associations of nonprofits serving over 22,000 charities nationally.

About SPARC The State Policy Action Resource Center (SPARC), the policy arm of NCNA, helps state and regional associations—and their members—make an impact on legislative issues and public affairs.

Why Nonprofit Charities Should Care About Elections

The most obvious and recognized role of the nonprofit charitable sector has been its service delivery and advocacy work. Yet in the past several years there has been a shift in the way nonprofit organizations are viewed. There is a greater awareness and appreciation of the role of the nonprofit sector as the cornerstone for civil society, a site for civic engagement, a place to build social capital, and a measure of a democratic society. No other sector today offers what nonprofit charities do: a space to strengthen the capacity of individuals to express their beliefs and values in the political and social spheres. Through educational and outreach efforts, nonprofits provide ordinary citizens with confidence, knowledge, and opportunities to express themselves and to fulfill their responsibility to raise the issues that most affect their lives and communities.

Active engagement in democracy provides the nonprofit sector an opportunity to reenergize our work. In addition to empowering our constituents, it allows us to continually evaluate our mission as those we serve find their voice to tell us about their needs and concerns. In order to facilitate engagement we must first educate these citizens. This includes educating about voting – how and where to register to vote, how to get to a voting place, and how to complete a ballot. It also includes educating those in the nonprofit sector about the communities they serve, and the issues facing those groups. This enables us to more effectively engage communities in taking power and accepting the responsibility to shape their lives and future.

Our elected leaders decide on quality of life issues through their executive, legislative, fiscal, and regulatory decisions. It is important that these decisions are not made in a vacuum, and nonprofits have a duty to help those impacted by such decisions voice their concerns, share their appreciation, and inform the policymaking process. This role is at the core of the mission of the nonprofit sector, and we must continue to carry it out as by actively participating in the work of democracy.

Why Elected Officials Should Listen to Nonprofits

Though our democratically elected leaders serve as representatives of the interests and needs of their constituents, it is impossible for them to stay informed as to the concerns of every one of the constituents they represent. Elected officials at all levels – federal, state, and local – rely on their staff, their constituents, and industry experts to keep them informed. This is where nonprofit organizations can play a key role.

As the first line of defense in many communities across the country, nonprofit organizations are often the first to see the impact of poorly designed and implemented policy decisions – the deterioration of communities, and the breakdown of support systems. They are also aware of what has worked to bring communities back from economic despair – pregnancy prevention, early childhood enrichment, and after-school mentorship programs. Through their services and presence in society, nonprofits impact the lives of constituents of elected officials in many meaningful ways.

Nonprofits help communities by:

- Aiding in attracting businesses and sought-after executives to locate in local communities through direct services and cultural enrichment.
- Defining and shaping their character and quality of life.
- Assuring that government agencies and elected officials are informed of and responsive to the realities of the people they serve.
- Relieving government of many of its public good responsibilities by providing essential services throughout the community.
- Providing opportunities for citizens to engage in their communities through volunteerism and civic organizations.
- Providing stability and adding a positive presence to economically troubled areas.
- Helping to improve the workforce through direct job training programs.
- Frequently hiring underemployed or unemployed workers and reducing labor force inequalities by offering upward mobility to otherwise disadvantaged groups.
- Attracting foundation and federal grants.

What Nonprofits Can and Cannot Do

It is critical that nonprofits know and adhere to the rules governing their advocacy efforts as they launch their election-year activities. 501(c)(3) organizations can engage in a wide variety of activities, as described in this section.

Regardless of your level of experience and expertise, regardless of how much (or little) time or money you have, YOU can get involved.

Different types of tax-exempt entities can engage in lobbying and election-related activities to a different extent. In general, the more generous an organization’s tax benefits, the more limited its activities.

The following chart provides an overview of the differences between several main types of tax-exempt entities.

Organizational Comparison

	501(c)(3)	501(c)(4)	501(c)(6)	527
Description	Corporations, funds, or foundations organized and operated exclusively for religious, charitable, scientific, literary, educational purposes	Civil leagues / social welfare organizations	Business leagues / chambers of commerce	Political organizations
Tax Status	Tax-exempt ¹ ; Contributions are generally tax-deductible	Tax-exempt; Contributions are not tax-deductible	Tax-exempt; Contributions are not tax-deductible	Tax-exempt; Contributions are not tax-deductible
Lobbying Activities	Limited	Unlimited	Unlimited	Permitted, but may be taxed
Political Candidate Activities	Absolutely prohibited	Must be secondary to primary social welfare activities	Must be secondary activity	Must be primary activity

¹ Exempt from federal income tax

501(c)(3) Organizations Can:

- Conduct candidate forums/meet the candidate nights with all of the candidates.
- Participate in candidate forums/meet the candidate nights. Prepare a few questions you want the candidates to answer and send people to ask those questions. This is known as “birddogging.”
- Send surveys/questionnaires to each candidate with a list of important questions. Be careful how questions are phrased and include complete responses if answers are published. This activity may be best suited for organizations that cover a broad range of issues as to avoid creating an unfair bias against candidates or parties.
- Encourage voter registration, including putting a link to a voter registration site on your website, and encourage registered voters to vote.
- Send information on issue(s) to all candidates so that they are informed about what the organization does.
- Support or oppose ballot initiatives. Such effort is considered lobbying.
- Prepare voter scorecards that show how each legislative member has voted on key issues. These guides help organizations and individuals to recognize who should be thanked and who needs to be persuaded. Present key facts only and avoid using biased language.
- Give staff time off to vote.
- Encourage staff to work at the polling places.

When participating in any of the above activities, make sure to include all candidates for a position, regardless of their political affiliation.

501(c)(3) Organizations Cannot:

- Show favoritism for one candidate or political party.
- Target voter registration drives, get-out-the-vote campaigns, or other efforts at members of a particular political party.
- Provide support (financial or in-kind) to a political candidate.
- Coordinate efforts with a candidate or political party.



Voter Education by Charities During a Political Campaign²

Available at http://www.clpi.org/ed_activities.html

Charities sometimes confuse working for the election of a political candidate with lobbying. These two kinds of activity are in fact very different. It is perfectly legal (and highly appropriate) for a charity to work for the passage of a particular piece of legislation, during a political campaign or at any other time. Working for the election of a particular candidate, however, whether at federal, state, or local levels is strictly prohibited and is cause for the charity to lose its tax-exempt status. While a 501(c)(3) group cannot work on behalf of or against candidates, there are a number of other voter education activities, such as those described below, that it can legally engage in. If you plan to engage in any of the following activities, visit the CLPI web site for more information.

Electioneering. A 501(c)(3) organization cannot endorse, contribute to, work for, or otherwise support a candidate for public office, nor can it oppose one. This in no way prohibits officers, individual members, or employees from participating in a political campaign, provided that they say or do everything as private citizens and not as spokespersons for the organization or while using the organization's resources.

Candidates' Statements. It is entirely proper for a charity to inform candidates of its positions on particular issues and to urge them to go on record, pledging their support of those positions. Candidates may distribute their responses both to the charity and to the general public. Charities, however, may not publish or distribute statements by candidates except as nonpartisan "questionnaires" (discussed in the following paragraph) or as part of bona fide news reports.

Questionnaires. Charities with a broad range of concerns can safely disseminate responses from questionnaires. The questions must cover a broad range of subjects, be framed without bias, and be given to all candidates for office. If a charity has a very narrow focus, however, questionnaires may pose a problem. The IRS takes the position that a charity's narrowness of focus implies endorsement of candidates whose replies are favorable to the questions posed. The same applies when candidates are asked to respond to a charity's position paper. Unless you are certain that your organization clearly qualifies as covering a broad range of issues, your organization should avoid disseminating replies from questionnaires.

² NCNA gratefully acknowledges Charity Lobbying in the Public Interest for use of this fact sheet.

Voting Records. Many charities follow the useful practice of telling their members how each member of a legislature has voted on a key issue. There is no legal problem with this practice provided that if the information is presented and disseminated during the campaign it is done in the same manner as it is at other times. A problem arises if an organization waits to disseminate voting records until a campaign is under way. If your organization has followed the practice of disseminating voting records as votes occur throughout the year, then you are safe in publishing the record of a vote that occurs during a campaign. If, however, your organization has not published the records regularly throughout the year, your group may not, during the campaign, publish a recap of the legislative votes throughout the legislative session. That is permissible, however, after the election.

Public Forums. Charities may invite candidates to meetings or to public forums sponsored by the organizations. The invitation must be extended to "all serious candidates." It is best to write to them all simultaneously and to use identical language in the invitations. It is not necessary that all candidates attend. Even-handedness must be maintained in promoting and holding such a meeting or forum. The charity should not state its views or comment on those of the candidates. If there is a question-and-answer period, each candidate must be given an equal opportunity to answer questions, and the moderator should strive to ensure balance. Speeches or other remarks by candidates at the forum may be published as news items in the charity's newsletter, if it is published regularly and if its circulation is limited to the organization's normal distribution patterns.

Testimony on Party Platforms. As part of a lobbying effort, charities may testify before party platform committees at the national, state, or local levels. Responses to testimony may be reported in regularly published newsletters. Both parties' platform committees should receive copies of the testimony. Any account of the testimony and responses may be reported in the charity's regularly scheduled publication.

Issue Briefings and Candidates' Statements. Issue briefings for candidates must be extended to all the candidates running for a particular office. A candidate may publish a position paper or statement on the issue, but a charity may not circulate the candidate's statement to the media, the general public, or the charity's members until after the election.

Membership Lists. The charity may sell, trade, or rent its list to others, including candidates for office. If it does so, all candidates must be aware of the opportunity and be given the same access. An organization that gives or lends its membership list to a candidate is in effect making an illegal campaign contribution. To stay within the law, the group must be paid fair value in return.



Frequently Asked Questions about Nonprofit Lobbying³

Election-Related Activity

Which of the following can nonprofits do during the election season?

- Endorsing Candidates
- Awards/Recognition
- State Law
- Foreign Campaigns
- School Boards
- Opposing Judicial Decisions
- Event Sponsorship
- Membership Lists
- Candidate Forums
- Get Out the Vote
- Lobbying on Appointments

Read these frequently asked questions—and their answers—that Charity Lobbying in the Public Interest (CLPI) has heard over the years.

The answers to some questions indicate page numbers at the end of the answers, where additional information on that question may be found in *The Nonprofit Lobbying Guide*. The full text of the book is available for download on the CLPI website at www.clpi.org. If you want to purchase the book, contact CLPI at 2040 S Street, NW, Washington, DC 20009, 202-387-5048.

The answers provide a general explanation of the law governing nonprofit lobbying but are not legal advice tailored to your particular circumstances. If you want professional assurance that our information, and your interpretation of it, is appropriate to your specific situation, we recommend that you consult an attorney. Please be advised to consult the FEC website (www.fec.gov) for updated information about their decisions and rulemaking regarding permissible activities for 501(c) groups (expected in August 2004).

³ NCNA gratefully acknowledges Charity Lobbying in the Public Interest for use of this fact sheet.

Frequently Asked Questions

Endorsing Candidates

Q. May our organization endorse a city council candidate?

A. A 501(c)(3) organization may not support or oppose a candidate for elected public office, whether it is for local, state, or national office. (p. 66)

Q. My agency is involved in a coalition that has helped to organize a mayoral forum in our city. The question was raised at the forum as to whether the coalition of nonprofits, a 501(c)(3), can endorse a non-candidate.

A. Endorsing a person who has not stated they are a candidate could make the person a candidate. Therefore that activity would be viewed as engaging in partisan political campaigning, which is prohibited.

Awards/Recognition

Q. We are a social service agency. We wish to give a legislator who is a great friend of the organization an award. The problem is that she will be in the middle of a campaign when we present the award. May we still present the award without appearing to endorse her candidacy?

A. There is no hard and fast rule to follow but here are some cautions to keep in mind. You need to steer clear of anything that looks like an implied endorsement of the candidate. To give an award during an election campaign could give the appearance of implied endorsement. There are several ways of perhaps making an award. One way would be to give the award at a time that does not fall during a campaign. Avoiding the appearance of implied endorsements of candidates is very important. If your event is held every year at this time of year the award is less likely to be viewed as an implied endorsement. However, the campaign should not be mentioned. Would it be possible for you to plan to give the award soon after the next election but not announce the impending award until after the election?

Q. We would like to honor several state legislators (including Democrats and Republicans) for their service to our organization. It is 13 months until they will be up for election. Is that permissible?

A. It is permissible. If you were to hold the meeting to honor the legislators during an election campaign it would still be permissible but would have to be done with a good deal of care to avoid any actions that might be seen as partisan. You are on stronger ground if you honor legislators every year, honor both Democrats and Republicans, and avoid the election campaign season. Do not mention the campaign or elections.

Q. May a child advocacy group that recognizes legislative supporters on both sides of the aisle throughout the year, continue that practice in election season, when those they plan to recognize are legislators who are running for office?

A. Yes, if (1) this is part of a lobbying strategy they have utilized over the past year; (2) they have recognized those particular legislative supporters in the past [this second element may be more than is required], and (3) if the impetus for the recognition is timely, i.e., recent support on current legislation (the impetus can't be the election).

State Law

Q. May you direct me on where to find a state's law regarding questionnaires that might be used for candidates for state offices?

A. If your state has an association of nonprofit organizations they probably would be able to answer your question. You might also be able to get that information from your state attorney general's office. Information about whether your state has an association of nonprofits may be found on www.ncna.org. Information on state election laws can be found on www.npaction.org.

Foreign Campaigns

Q. May a 501(c)(3) organization campaign in a foreign land on behalf of a candidate?

A. Such action is prohibited. IRS policy has been to treat overseas activity exactly the same way as domestic activity for purposes of the prohibition on charities of engaging in political activity.

School Boards

Q. May a charity get involved on behalf of candidates for school board election?

A. Charities can't take a position pro or con on the election of school board members. Charities can take a position pro or con on issues before a school board and that action wouldn't count as a lobbying expenditure because the school board is not a legislature. However, it can't get involved in taking a position for or against candidates for the school board.

Opposing Judicial Decisions

Q. May a charity take a position opposing decisions that a judge has made?

A. If a judge is appointed rather than elected, a charity can criticize his or her decision. But if the judge is elected, a charity has to be careful to stick to the issue and not comment on the campaign or compare the judge with an opponent. It helps if you have a track record of working on the issue. If the judge were up for reelection, an organization would have to be extremely cautious about taking a position in opposition to decisions that the judge has made because such action might be considered partisan political activity.

Event Sponsorship

Q. As long as both candidates for an office are offered an opportunity to "sponsor" a fundraising event for a charity, is that permissible? Event sponsorships are often offered to corporate groups and in return their name is listed on event materials including t-shirts, etc.

A. Having candidates, even if they are currently public officials, act as your organization's sponsors for an event within 60 days of an election could be highly questionable. Unless all candidates are invited and choose to participate it would be too much of a challenge to legitimize participation by just two. It might not be viewed as negatively if there were a track record of sponsorship by the candidates in previous years. However, starting such sponsorship in an election year leaves you open to the charge of engaging in partisan political activity.

Membership Lists

Q. I understand that a nonprofit may sell, trade, or rent its membership list to a candidate for office as long as all candidates are given equal access. Is it permissible for a nonprofit to give its membership list to a candidate?

A. Giving a membership list to a candidate would amount to a contribution to the candidate's campaign, which is prohibited. However, you could sell, trade, or rent your list at fair market value if you make the opportunity available to all candidates. (p.68)

Candidate Forums

Q. If you are holding a candidate forum and have invited all candidates but only one shows, is it permissible to go ahead with the forum?

A. It would be best to cancel the meeting with only one candidate present. In conducting the forum with only one candidate present, it would be difficult to avoid the appearance of implied endorsement of the candidate.

Q. In our upcoming city election, could our coalition tell people to write in "vote for homes" on the ballot?

A. It would be acceptable to write in "vote for homes" on the ballot. However, if "homes" is an issue that clearly is supported by one candidate and opposed by another it would not be appropriate for your coalition to advocate the writing in of "vote for homes" on the ballot.

Get Out the Vote

Q. May an environmental group send out voting reminder cards and state that voters should support candidates that support the environment?

A. An organization can say, "Support candidates that support the environment" as long as the environment is not a critically important issue on which the two candidates differ.

The more complicated issue is how they can link the voting reminder to the environment. It is acceptable to mention broad issues in Get Out The Vote (GOTV) campaigns – and the "environment" is a broad issue if it is not a high profile issue in the campaign. It would also not be a problem if the environmental group wanted to mention a more specific issue, such as "cut down on toxic pollutants" or "save the trees in the western part of the state" as long as that specific issue has not become a high profile issue in the campaign.

If the environment is a high profile issue in the campaign and one over which candidates are divided, the group should stay away from mentioning it in their GOTV campaign.

In summary, if the environment is not a high profile issue and if they define the issue broadly the group should be able to send out voting reminder cards linked broadly to the environment. For example, they could state, "Remember to vote and when you vote, remember the environment." The foregoing response would apply to other issues such as, for example, gay rights.

Lobbying on Appointments

Q. A 501(c)(3) organization wrote a long article published in a local paper criticizing other 501(c)(3) groups for opposing a person nominated for a judgeship. Is it legal for a 501(c)(3) to take a position on a person nominated for a judgeship?

A. It is legal for a 501(c)(3) organization to support or oppose a person who has been nominated for a judgeship.

Q. Is it legal for a 501(c)(3) organization to support a person who is running for election to a judgeship?

A. It is not legal for a 501(c)(3) organization to support or oppose anyone running for elected public office.

Q. The governor is going to appoint a person to Congress to fill out the term of a member of Congress who is deceased. May a charity lobby the governor regarding his/her choice to fill the vacancy?

A. A charity may lobby in support of or opposition to the appointment of a particular individual to fill a vacancy in a legislature. A charity may also work to influence appointment to a non-elected executive or judicial position.

Overcoming Obstacles to Election-Related Activities

Adapted from the National Coalition for the Homeless' Voting Rights Campaign,
available at <http://nch.ari.net/nonprofitexcuses.html>

Common Misconceptions

My organization is not allowed to do election-related activities.

501(c)(3) organizations can participate in non-partisan voter registration activities.

My organization does not have the staff or resources to do election-related activities.

Regardless of how little time and resources you think you have, your organization can do something. Many very valuable activities will take very little of your resources. See the Activity Checklist on page fourteen.

Election-related activities are not related to my organization's mission.

The upcoming presidential and congressional elections will impact our country and the world. But their results will be felt much more locally—in our cities, our communities, and our neighborhoods. We in the nonprofit sector cannot sit by and watch the election—and our future—pass us by.

The Board of my organization does not think that this is a priority.

Take the time to educate your Board on the impact of the upcoming elections for those that you serve. Use this tool kit to demonstrate the range of valuable activities in which your organization can engage with using very little resources. In addition, recommend some of the resources beginning on page seventeen to your Board members to give them more information on election activities.

Countdown - Activity Checklist

Every nonprofit organization can participate in Election 2004 in some way. Depending on your level of interest and resources, there is something you **can** do. The following list shows the range of activities, going from those that require little effort and resources to those that will require a larger investment.

What will YOU do?

- Put a button on your website encouraging visitors to vote?
- Encourage all your organization's staff and board to vote?
- Give your staff time off to vote?
- Give your staff time off to serve as poll workers?
- Include an article in your newsletter about the importance of voting?
- Attend a candidate forum and ask a nonprofit-related question?
- Offer a workshop for nonprofits explaining the rules of election-related activities?
- Conduct a voter registration drive?
- Host a candidate's forum?
- Conduct a get out the vote drive?
- Send out candidate questionnaires?
- Prepare a voter guide/scorecard?
- Support or oppose a ballot initiative?

Where and How to Register to Vote



All NCNA staff are registered to vote. Are you?

Your Vote Can Change History

We tend to think of national elections as remote affairs, immune to the influence of an individual vote. But consider this: the 2000 presidential election was decided by a mere 537 votes – the margin of victory in the decisive Florida election. The final margin in New Mexico was only 366 votes.

The 2004 presidential race is shaping up to be just as close - and just as critical. Each and every vote will be vital in determining the course this nation follows in the future.

If you want to help determine that future then you must register. And vote.

How to Register to Vote

The National Council of Nonprofit Associations has partnered with **Working Assets** to register voters for the 2004 election. You can register to vote or change your registration address at <http://www.registrationbyworkingassets.com/NCNA>.

Just fill out the form, print, and mail. It's easy and quick. If you are already registered, please share the link to friends and family.

Want to know when the **voter registration deadline** is in your state? Go to www.registrationbyworkingassets.com/secstate and click on the link to your secretary of state's office.

Recent Federal Election Commission Activities

On March 4, 2004, the Federal Elections Commission (FEC) issued a notice of proposed rules to change the definition of political expenditures, potentially defining many nonprofits as political committees. The potential impact on the legitimate activities of 501(c)(3) and (4) organizations would be devastating.

These proposed rules would define as a political committee any organization that:

- a. Has a major purpose of the organization is to promote, support, oppose, or attack federal candidates, and spent \$10,000 on:
 - (1) communications that promote, support, oppose, and attack a federal candidate for office; OR
 - (2) voter registration within 120 days of an election; OR
 - (3) get-out-the-vote activity; OR
 - (4) voter identification.
- b. Has in any one of the previous four years spent 50% of its budget on:
 - (1) communications that promote, support, oppose, and attack a federal candidate for office; OR
 - (2) voter registration within 120 days of an election; OR
 - (3) get-out-the-vote activity; OR
 - (4) voter identification.
- c. Has in any one of the previous four years spent \$50,000 on:
 - (1) communications that promote, support, oppose, and attack a federal candidate for office; OR
 - (2) voter registration within 120 days of an election; OR
 - (3) get-out-the-vote activity; OR
 - (4) voter identification.

The proposed rules do not define “promote, support, oppose and attack a federal candidate”, but the following are examples of activities that would be considered political under these rules:

- A 501(c)(3) organization that spends \$10,000 on an ad asking readers to support President Bush’s Medicare Prescription Drug Benefit Plan.
- A 501(c)(3) organization that spends its entire budget registering college students to vote.
- A 501(c)(3) anti-poverty organization that spends \$50,000 in ads in this election year criticizing President Bush and its Congressman for wanting to extend tax cuts for the wealthy while failing to provide adequate funding for the neediest Americans.

If a 501(c)(3) organization is determined to be a political committee, it would have a serious affect on the fundraising activities of the organization. Political committees cannot accept soft money contributions. Soft money contributions are contributions from foundations, corporations, unions, or individuals in excess of \$5,000.

Over 100,000 comments were sent into the FEC and a two-day hearing was held on these proposed rules. In response, the FEC announced in May that more time was needed to finalize these rules. It decided on a ninety-day delay, meaning that any new rules will not have an impact on this current election cycle. NCNA will update this tool kit when new information is available.

Resources

The following list provides additional resources to help your organization steer a clear course throughout the election season.

Background Resources on Federal Law

Basic primers on what nonprofits and their employees can and cannot do.

The Connection: Strategies for Creating and Operating 501(c)(3)s, 501(c)(4)s, and PACs, B. Holly Schadler, The Alliance for Justice (1998).

Do's and Don't for 501(c)(3) During an Election Season: Federal Tax Law Governing 501(c)(3) Public Charities' Activities During a Political Campaign, Adapted from a presentation by Robert A. Boisture, Caplin & Drysdale, Charity Lobbying in the Public Interest Workshop, Airlie Center, Charity Lobbying in the Public Interest (1999), http://www.clpi.org/doc_pdf/election_speechoutline.pdf.

E-Advocacy for Nonprofits, Elizabeth Kingsley, Kay Guinane, Gail Harmon, and John Pomeranz, The Alliance for Justice (2000).

Election Activities of Individuals Associated With 501(c)(3) Organizations, Alliance for Justice, http://www.allianceforjustice.org/nonprofit/electoral_activities_individual.pdf.

Election-Related Activities and Charitable Nonprofits, Charity Lobbying in the Public Interest, http://www.clpi.org/electoraladvocacy_tutorial.html.

A quick tutorial on the federal law governing voter and candidate education.

Election Year Issues, 2002 CPE Text, Judith E. Kindell and John Francis Reilly, Internal Revenue Service, <http://www.irs.gov/pub/irs-tege/topici02.pdf>

An overview of the federal tax rules that are applicable to nonprofit organizations during election seasons.

Nonprofit Advocacy During Election Season, NP Action, <http://www.npaction.org/article/articleview/400/1/162/>.

The Nonprofit Lobbying Guide, Second Edition, Bob Smucker (1999).

Permissible Election Activities Checklist, Alliance for Justice, http://www.allianceforjustice.org/nonprofit/electoral_activities_01.pdf.

Playing by the Rules: Handbook on Voter Participation and Education Work for 501(c)(3) Organizations, Caplin & Drysdale for Independent Sector (October 1988), http://www.independentsector.org/programs/gr/Playing_by_the_Rules.pdf.

The Rules of the Game, Gregory L. Colvin and Lowell Finley, The Alliance for Justice (1996)

Seize the Initiative, Gregory L. Colvin and Lowell Finley, The Alliance for Justice (1996)

How Tos

While these resources provide some helpful samples of questions and venues, be sure to tailor your own events to your own community.

Registering Voters and Getting Out the Vote

- National Mail Voter Registration Form, <http://www.fec.gov/votregis/vr.htm>
- *Working Assets* (www.workingassets.org)

Working Assets has launched a registration program with the goal of registering 1 million voters and mobilizing 1 million citizens to vote in the 2004 election. It has developed an online voter registration program to make it easy for organizations to participate.

Encourage your staff, members, friends, funders, etc. to fill out voter registration forms online at <http://www.registrationbyworkingassets.com/NCNA>

- *Rock the Vote* (www.rockthevote.com)

A non-profit, non-partisan organization that engages youth in the political process. It coordinates voter registration drives, get-out-the-vote events, and voter education efforts with the intention of ensuring that young people take advantage of their rights. Its website has a great voter registration FAQ, http://www.rockthevote.com/rtv_faq.php.

- *League of Women Voters* (www.lwv.org)

Provides information to encourage citizens to register to vote and get out to vote. Encourages citizens to participate in the Take a Friend to Vote challenge. Learn about the candidates' positions at www.dnet.org.

Bird-dogging Candidates

- *Who's For Kids and Who's Just Kidding*, Children's Action Alliance (June 2002), http://www.azchildren.org/caa/mainpages/Publications/wfk_2002.pdf
Provides a list of questions voters can use to get commitments from candidates to benefit kids.
- *Bird-dogging Tips & Analysis*, <http://www.birddogger.org/articles.php>.

Educating Candidates

- Beyond Kissing Babies: Transforming Campaign Sound Bites Into Common Sense Solutions for Arizona's Kids & Families (June 2002)
http://www.azchildren.org/caa/mainpages/Publications/cbp_2002.pdf
A set of briefing papers to educate candidates about children's issues that seeks to help them take policy positions.

Hosting a Candidate Forum

- Organizing a Candidate Forum, League of Women Voters of Fremont, Newark, and Union City,
<http://www.lwvfnuc.org/forum.html>
- How to Host a Candidate Forum, TAKS Resource Center,
<http://www.atpe.org/LegisAdv/candidateforum.htm>
Includes a checklist of activities and sample questions to ask.

Hosting a Candidate Debate

- Voter Education: Guide to Debate Production and Sponsorship, Commission on Presidential Debates, <http://www.debates.org/pages/host.html>

Preparing a Candidate Questionnaire

- U.S. Catholic Conference Presidential Candidate Questionnaire (October 19, 2000)
<http://www.nccbuscc.org/ogl/questionnaire.htm>

Preparing a Voter Guide

- How to Make an Online Voter Guide: Quick Tips for the Voter Educator, California Voter Foundation (August 2002)
<http://www.calvoter.org/issues/voterred/pub/quicktips.pdf>

Information about Candidates

- *Project Vote Smart* (www.vote-smart.org)

As a national library of factual information, Project Vote Smart covers candidates and elected officials in five basic categories: biographical information, issue positions, voting records, campaign finances and interest group ratings.

State Election Law Resources

State Boards of Elections Websites, <http://www.nased.org/statelinks.htm>

FEC Activity

Nonprofit Advocacy, www.nonprofitadvocacy.org.

Miscellaneous

National Voice

www.nationalvoice.org

A coalition of non-profit and community groups working to maximize public participation in our nation's democratic process. It helps local groups incorporate voter education and registration activities into their work.

National Voice provides on-line resources including:

- National Voice media and message campaign
- Database of voter projects
- A calendar of programs and events
- Newsletter and listservs
- Library of technical, legal, media how-to and organizing resources
- Organizing resources
- Posting volunteer opportunities

National Voice provides assistance with:

- Coordination with other voter activities in your city or state
- Public presentations
- Networking and partnerships with other groups

Civic Engagement Initiative

www.neaction.org

An effort to encourage public-spirited foundations to recognize the importance of voter registration and participation. In 2002, Northeast Action and the Boston Foundation launched a three year Civic Engagement Initiative that funded nineteen community-based organizations to register their constituents, clients, and members and to then follow up with them to make sure they knew when election day was, where to vote, and the importance of the election for the issues they care about most.

A report on the CEI is available at
<http://www.neaction.org/CEIExecutiveSummaryAndReport.pdf>.