



Connecting lawyers, nonprofits, and communities

November 10, 2016

What 501(c)(3) Organizations Can and Can't Say About the Presidential Election

In the wake of the Presidential election, many nonprofit organizations, like all Americans, may be inclined to express their views about the outcome of the election and its implications. While nonprofits should feel free to express those views, there may be limits imposed by their tax status on those communications. Federal law prohibits 501(c)(3) public charities from supporting or opposing a political party or candidate. Now that the Presidential election is over, and provoking heated responses around the country, how can nonprofits join the conversation without jeopardizing their tax exempt status? Here are some ideas:

Nonprofits can:

- **Take a position on the outcome of the election:** Nonprofits can criticize or praise the winners and losers.
- **Plan for future legislative and regulatory advocacy:** Nonprofits can brainstorm about how likely policy moves by the new administration will affect our communities. Nonprofits can also plan to lobby to protect the laws, regulations, and government funding our communities need to thrive.
(Note that this activity may count towards the IRS' ceiling on permissible lobbying by public charities, and it may trigger an obligation to register and report as a lobbyist.)
- **Organize and conduct public education:** Nonprofits can listen to community members' fears, and work with community members to mobilize around shared goals.

Nonprofits can't:

- **Plan for the next election:** Nonprofits should not mobilize their communities to call for an electoral outcome of next year's Mayoral race, the 2018 Congressional elections, or the next Presidential race.

Lawyers Alliance staff are available to help qualified nonprofits review their policies and procedures to ensure compliance with their tax obligations. Please contact Senior Policy Counsel Laura Abel at label@lawyersalliance.org, (212) 219-1800 x283, or visit www.lawyersalliance.org for further information.

This alert is meant to provide general information only, not legal advice.

Lawyers Alliance for New York is the leading provider of business and transactional legal services for nonprofit organizations that are improving the quality of life in New York City neighborhoods. Our network of pro bono lawyers from law firms and corporations and staff of experienced attorneys collaborate to deliver expert corporate, tax, real estate, employment, intellectual property, and other legal services to community organizations. By connecting lawyers, nonprofits, and communities, we help

nonprofits to develop affordable housing, stimulate economic development, promote community arts, strengthen urban health, and operate and advocate for vital programs for children and young people, the elderly, and other low-income New Yorkers.