

Use Your Legal Expertise to Make a Difference

Political Activity by Nonprofits

Help nonprofit clients understand how they can:

- » Register voters
- » Interact with elected officials
- » Distinguish between permissible advocacy and prohibited political activity
- » Host a successful candidate forum
- » Use grant funds
- » Share mailing lists
- » Create an affiliated entity

Visit www.lawyersalliance.org/lawyers.php to learn more about our pro bono program.



Connecting lawyers, nonprofits, and communities

Federal tax law restricts 501(c)(3) tax-exempt organizations from engaging in any partisan political activity. Nonpartisan activities are permissible, including voter education and voter registration drives; candidate forums; appearances by candidates when they are speaking or participating as a non-candidate; and issue-related advocacy that focuses on a nonprofit's viewpoint and not specific candidates' positions.

New York Immigration Coalition is an umbrella policy and advocacy organization for more than 200 groups in New York State working with immigrants and refugees. The NYC's membership includes grassroots community organizations, not-for-profit health and human services organizations, religious and academic institutions, labor unions, and legal, social, and economic justice organizations. Lawyers Alliance assisted NYC with developing a board policy to address situations in which board members run for public office, thus providing clarity and ensuring compliance with nonprofit laws and conflict-of-interest policies.

LAWYERS ALLIANCE AND ITS VOLUNTEER
ATTORNEYS HELP NONPROFITS IMPROVE
LIVES IN NEW YORK CITY

Lawyers Alliance is pleased to direct you to our website. Visit www.lawyersalliance.org.

Pro Bono Tip

When managers of a 501(c)(3) tax-exempt organization contemplate engaging in partisan political activity to further the organization's cause, pro bono counsel should consider the creation of a separate 501(c)(4) tax-exempt organization for this purpose.

Web Tip

Lawyers Alliance has posted an outline containing the political activity rules in the “Community Development and Nonprofit Law” practice area on Probono.net, a website for pro bono attorneys. This practice area is accessible at www.probono.net/ny/nonprofit or through our home page, www.lawyersalliance.org.



Lawyers Alliance
for New York

Connecting lawyers, nonprofits, and communities

171 Madison Avenue
6th Floor
New York, NY 10016