

## From Your NAMC Advocacy Team

One of the greatest challenges to each of our organizations is knowing how best to use our knowledge of our field and community needs to influence community decisions. We may all know that 501(c)(3) organizations are not allowed by the IRS to advocate for a particular candidate at any time without jeopardizing our tax-exempt status. But what about educating the community about the issues? What about educating decision makers? The following is provided by the NAMC advocacy team to help you and your organization review your options and consider the possibilities.

For guidance, it may be best to go straight to the source: The IRS Guidelines Regarding Charities and Lobbying. See [The IRS, 501\(c\)\(3\)s, and Lobbying FAQ](#)

They also have an FAQ page that is quite comprehensive. Here is just one example: Frequently Asked Questions About the Ban on Political Campaign Intervention by 501(c)(3) Organizations: **What is the ban on political activity?**

“It is a requirement imposed by Congress for the privilege of being recognized as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. For an organization to be tax-exempt under section 501(c)(3) it cannot “participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of (or in opposition to) any candidate for public office.”

### So what is permissible??

Nonprofits have every right to advocate on behalf of policies they believe in but there are limits to lobbying regarding specific legislation for 501(c)(3) organizations.

The following are permissible and not considered lobbying:

- providing technical assistance or advice to legislative body or committee in response to a written request;
- making available nonpartisan analysis, study or research;
- providing examinations and discussions of broad, social, economic and similar problems;
- communicating with a legislative body regarding matters which might affect the existence of the organization, its powers and duties, its tax-exempt status, or the deduction of contributions to the organization (the "self-defense" exception); and,
- updating the members of your own organization on the status of legislation, without a call to action.

For a more thorough review and analysis of what IS allowed as well as links to additional resources – visit The Independent Sector. [Click Here for more details and resources](#)

– Paulette Lynch