



# Activity Governance

This document shall be maintained by the Vice-chairman or his/her appointee and shall be reviewed/updated in February, annually.

Activity	Permitted As	Caution Required	Not Permitted
Any activity that favors a particular political party			As a non-profit, we must be non-biased. (This does not mean equal time is required.)
Lobbying legislators on specific bills, related to our purpose	Primary function – there are no IRS limits on lobbying of specific bills		
Lobbying legislators to promote the financial interests of our members			IRS Rev. Rul. 80–107, 1980–1 C.B. 117
Communications to <u>members</u> expressly advocating the election or defeat of a candidate	Secondary function – political activity		
General publication or distribution of statements in favor of, or in opposition to, a candidate	Secondary function – political activity		
Expressed endorsement of a candidate where the endorsement is coordinated with a campaign			Coordinating with a campaign is forbidden
Expressed endorsement of a candidate where the endorsement is <u>not</u> coordinated with a campaign	Secondary function – political activity, a Press Release is desirable		
Direct financial contributions to a campaign			Under Federal & State Law no corporation may contribute money to a campaign

Activity	Permitted As	Caution Required	Not Permitted
Direct in-kind contributions to a campaign			Under Federal & State Law no corporation may contribute in-kind to a campaign
Direct financial contributions to a candidate PAC	Secondary function – political activity		
Advertising for, or against, a particular candidate	Secondary function – political activity		
Fundraisers for a candidate where we spend that money to promote, or oppose, the candidate	Secondary function – political activity		
Fundraisers for a candidate where money is then given to the campaign			Under Federal & State Law no corporation may contribute money to a campaign
Organizing volunteers for a campaign where we are not doing campaign work, but only organizing people	Secondary function – political activity		
Organizing volunteers for a campaign where we are doing campaign work			Under Federal & State Law no corporation may contribute in-kind to a campaign
Opposition research for a candidate for our use and distribution, and not as a service for a campaign	Secondary function – political activity		
Comparative ratings of candidates		Secondary function – must use scientific rating methods.	
Publicizing names of candidates who support or oppose the organization’s position on public issues	Secondary function – political activity		

Activity	Permitted As	Caution Required	Not Permitted
Voter education and engagement	Primary function – considered nonpolitical general advocacy		
Candidate questionnaires and debates	Primary function – considered nonpolitical general advocacy		
Issue education projects	Primary function – considered nonpolitical general advocacy		
Get-out-the-vote programs	Primary function – considered nonpolitical general advocacy		
Voter registration	Primary function – considered nonpolitical general advocacy		
Workshops, publications, and seminars to encourage greater participation in government	Primary function – considered nonpolitical general advocacy		
Influence non-legislative governing bodies: mayors, counties, executive branch, agencies, etc.,	Primary function – considered nonpolitical general advocacy		

**Important Note:** All expenses relating to political activity must come from the funds set aside for political activity. Further, money spent on political activities is generally taxable.

Definitions

**Political Activity:** Any activity is considered political if it is conducted to influence the election, selection, nomination, or appointment of any individual to a federal, state, or local public office; to an office in a political organization; or as a delegate or elector for President or Vice President.

**Nonpartisan:** Not favoring a particular party or holding a bias for or against a political party. Nonpartisan does not mean ‘equal time’ at every event or action. A fair assessment would be looking at all activity over the course of the year and determining that no one party was favored. Supporting or opposing a candidate without mentioning his party is generally considered to be nonpartisan activity.

**General Advocacy:** Is attempting to influence public opinion on issues germane to the organization’s tax-exempt purposes, and includes all types of advocacy other than political campaign intervention and lobbying.