



*Philadelphia Home and School Council*  
Families supporting Philadelphia schools since 1897

## **Permissible Nonpartisan Election Activities Policy**

The federal tax code contains a single sentence that defines the prohibition of partisan political activities by 501(c)(3) charitable organizations. It states 501(c)(3) organizations are “prohibited” from directly or indirectly participating in - or intervening in - any political campaign on behalf of or in opposition to any candidate for elective public office.”

Whether activities are considered partisan political activity depends on the “facts and circumstances” in each situation. What is clear is that there’s still a lot The Philadelphia Home and School Council can do on a nonpartisan basis to promote voter and civic engagement as part of its charitable and educational mission during an election season.

The partisan prohibition means a 501(c)(3) organization or an Executive Board member speaking or acting on behalf of the nonprofit may not:

- **Endorse a candidate.**
- **Make a collective campaign contribution or expenditure for or against a candidate.**
- **Rate or rank candidates on who is most favorable to your issue(s).**
- **Let candidates use your facilities or resources unless they are made equally available to all candidates at their fair market value - such as a room commonly used for public events.**

### **Permissible Nonpartisan Activities**

The IRS affirmatively states that 501(c)(3) organizations may conduct voter engagement or connect with candidates on a nonpartisan basis. This includes encouraging voter participation, educating voters, and talking to candidates about issues.

### **The Philadelphia Home and School Council may:**

#### **1. Conduct or Promote Voter Registration**

Conduct a voter registration drive at a PHSC General Membership Meeting or in the community.  
Encourage people to register to vote in communications, on our website or at events.

#### **2. Educate Voters on the Voting Process**

Provide information on when and where to vote - such as finding their poll location, getting an absentee ballot or contacting their local election office for help.

Remind people of registration or election deadlines and dates.

#### **3. Host a Candidate Forum**

Sponsor a candidate forum with other community partners for all the candidates.

Encourage the community to attend the forum or another candidate forum sponsored by a trusted partner

#### **4. Create a Candidate Questionnaire**

Submit questions to all the candidates in a race on issues of interest to our entire parent body.  
Publish the candidate's full answers on our website, social media pages, or newsletter/email communication.

#### **5. Distribute Sample Ballots or Nonpartisan Voter Guides**

Display or provide an official sample ballot that highlights state elections common to all voters in Pennsylvania  
Distribute a nonpartisan voter guide from a trusted partner about what is on the ballot

#### **6. Continue Issue Advocacy during an Election**

Continue our regular advocacy or lobbying activities during the election period, as long as it is related to pending legislation on issues PHSC has a history of working on and not timed or structured to influence how people vote.

#### **7. Support, Oppose or Host a Community Conversation on a Ballot Measure**

Unlike candidates for office, PHSC may take sides on a ballot measure. IRS rules treat this as a lobbying activity, not electioneering.

Educate the public on our position within our normal lobbying limits.

Have the Executive Board and member Home and School Associations take a position for or against a question on the ballot.

Engage our community leaders and residents in a conversation about the issues at the county and state levels.

#### **8. Encourage People to Vote**

Send reminders to HSA Officers, Parents, and Stakeholders about voting in the next election and why voting is important.

Philadelphia Home and School Council may conduct any type of get out the voting activity to encourage people to vote as long as it is about participating as a voter and not suggesting who to vote for.

Resources Nonprofits, Voting, and Elections: A 501(c)(3) Online Guide to Nonpartisan Voter Engagement,  
[www.nonprofitvote.org/nonprofits-voting-elections-online](http://www.nonprofitvote.org/nonprofits-voting-elections-online)

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