

What PTAs Can Do Around Elections

http://www.pta.org/archive_article_details_1160080336000.html

It is election time again and many PTA leaders are having questions about what election related activities they can and can't engage in. Local PTA's are non-profit organization and fall under the IRS election guidelines for non-profits. To help you decide what activities your local PTA will get involved in we have provided a few quick can and can't.

PTA Can:

- Host a **candidate's forum**: all candidates appearing on the ballot for a given position must be invited to participate and given equal time to respond.
- Publish a candidate's questionnaire: all candidates must be given the opportunity to answer the questionnaire and responses must be printed exactly as written.
- Register Voters: volunteers must register all eligible voters regardless of party affiliation or political views.
- Remind members to vote
- Educate Candidates on Issues important to PTA

PTA Can Not:

- Invite only one candidate in an election to come speak to the PTA
- Tell PTA members to only vote for a candidate who supports X position
- Distribute any campaign materials on behalf of a candidate.
- Wear campaign buttons or t-shirts during a PTA meeting

Frequently Asked Questions:

Q: If I'm a PTA president am I allowed to make any political contributions?

A: **Yes, as a citizen** you can make political contributions. It is important to **make it clear that the donation is coming from you as an individual and not the PTA.**

Q: Can our PTA take a position on a local ballot measure or levy?

A: Yes, it is considered direct lobbying because the voters are the decision makers. It is important to remember that working on a ballot measure will count as lobby activities and is subject to IRS non-profit lobbying rules.

Ask your state PTA for about any state laws that may apply. For more information about what PTAs can and can't do around elections, here are some helpful links:

- State Board of Elections'
<http://www.electionsmaryland.com>
- Alliance for Justice Non-profit Advocacy Resources
http://www.afj.org/nonprofit/technical_resources/resources/index.html
- Local Boards of Elections -
<http://www.msa.md.gov/msa/mdmanual/41electp/html/local.html>
- Center for Non-profit Management -
<http://www.cnmsocal.org/ForNonprofits/FAQLobbying.html#3>

IRS Reminds Charities and Churches of Political Activity Ban R-2007-190, Nov. 19, 2007

WASHINGTON — The Internal Revenue Service today reminded section 501(c)(3) organizations, including charities and churches that federal law prohibits them from becoming directly or indirectly involved in campaigns of political candidates.

The prohibition against political campaign activity has been in effect for more than half a century and bars certain tax-exempt organizations from engaging on behalf of or in opposition to political candidates. However, these organizations can engage in advocating for or against issues and, to a limited extent, ballot initiatives or other legislative activities.

"The political contests, especially for president, are starting earlier than usual. The IRS, as it has in the past, wants to remind charities and churches of the ban on political campaign activity. We also want to urge nonprofit and religious organizations to review the guidance we have issued to help them avoid any problems," said Steven T. Miller, Commissioner of IRS' Tax Exempt and Government Entities Division.

The IRS' goal is to educate the leadership of these organizations to help them stay within the legal boundaries. In this regard, IRS Revenue Ruling 2007-41 outlines a number of scenarios to help charities and churches understand the ban on political campaign activity and actions that may arise.

In addition to the revenue ruling, the IRS has other helpful information for churches and charities on its website at www.irs.gov/eo. For example, IRS Publication 1828, Tax Guide for Churches and Religious Organizations, contains a discussion of the law affecting political campaign activity by churches and religious institutions.

Violation of the law can result in imposition of an excise tax or, in extreme cases, a loss of tax exempt status.

In June 2007, the IRS released its Report on the Political Activity Compliance Initiative for the 2006 election cycle. This report, PACI 2006, follows the report on prohibited political campaign intervention in the 2004 election cycle, which was issued in February 2006.

Related Items:

- Revenue Ruling 2007-41
- Publication 1828
- Past PACI Reports
- Charities, Churches and Educational Organizations - Political Campaign Initiative
Related IRS Resources - <http://www.irs.gov/charities/charitable/article/0,,id=181565,00.html>

Hosting a Candidates Forum - http://www.pta.org/hosting_a_candidates_forum.asp

An effective way to engage your community and demonstrate the value of your PTA is to host a candidate's forum. The forum allows concerned parents and other voters an opportunity to become better informed about their choices for elected representative.

IRS regulations prevent tax-exempt organizations like PTAs from supporting or opposing candidates, they do allow such organizations to host nonpartisan candidate's forum. According to the IRS, such forums are an acceptable form of voter education.

What is a candidate's forum?

A candidate's forum allows candidates for public office to express their views openly so audience members can understand their positions and make informed voting choices. **Possible formats include the following:**

- Candidate speeches
- Panel discussion
- Audience question-and-answer session

Whatever the format, the forum must allow each invited candidate an equal and fair opportunity to express his or her position on issues.

Who should be invited?

Important: All candidates registered with the secretary of state (or other elections certifying body) and vying for an elective position should be invited to attend and informed about the presentation format. Candidates do not have to attend for the forum to meet IRS rules, but **all candidates must be offered the chance to attend.** **The IRS can penalize tax-exempt organizations that host a forum that favors or opposes any candidate.**

How is a candidate's forum organized?

- Decide on the structure of your event, including time limits for each portion of the program.
- Choose a moderator who can treat all candidates fairly and who is not publicly allied with any candidate. The moderator's comments and attitude should be completely impartial.
- Select a sufficiently large school location that is accessible to all those with physical disabilities. While venues other than schools could be used, PTAs are encouraged to show off their schools and the good work they are doing there.
- Acoustics are important. Ensure that the candidates, moderator, or other speakers can be heard in every part of the room. Test microphones to ensure they work properly.

Pay for promotional materials, but *do not pay for any candidate expenses*, such as travel to the event or printing of campaign-specific promotional literature.

How is a candidate's forum promoted?

Once you have received commitments to attend from two or more candidates, you should promote the event. In all communications, you should emphasize the nonpartisan nature of the event and the method used to qualify candidates for inclusion in the event (e.g. all candidates registered with election body as of a certain date). Avoid all language that might be seen as bias for or against individual candidates. All written materials should be neutral in content and tone.

Vehicles you could use to promote the event include the following:

- Newsletters
- School bulletin boards
- Websites
- E-mail
- Fliers
- Posters
- The school marquee
- Newspaper and other media calendar listings.
- Lawn signs

Distribute materials to all segments of the community, not just to certain organizations that might favor one candidate or another. Encourage the whole community to attend in all of your communications. [Click here for more promotional ideas.](#)

What should happen at the forum? *Once again, the event should be as bias-free as possible.*

- **Board members and event organizers should not wear campaign buttons or otherwise endorse a candidate at the organization's event.**
- If a panel or question-and-answer format is used, questions should be prepared and asked by a nonpartisan panel or the public.
- **Topics should cover a wide range of issues** of general interest to the public.
- **Any debate must have at least two opposing candidates.** If only one candidate will be appearing, you should cancel the forum.
- **Review the format with the candidates** before you begin. Introduce them to the moderator and review time limits and other ground rules you may have established.
- ***Do not declare a "winner."***
- ***Do not urge members of your PTA to support or oppose any candidate.***
- Even though an organization can express an opinion about an elected official's position on an issue, avoid doing so during a campaign. ***Do not ask a candidate to publicly endorse any issue.***
- Regular members and board members can support or oppose candidates as private citizens, but ***they must not associate their political activity with PTA.***
- Establish ground rules for distribution of campaign materials by candidates, and ***do not allow PTA members in an official capacity to hand out the materials.***
- When you begin, have the moderator explain the format, time limits, and ground rules to the audience. If everyone understands the process, you are less likely to have interruptions.

A candidate's forum is one way your PTA can offer valuable information to the people in your community and create an opportunity for community building.

Your PTA will benefit through increased visibility and being seen as an important organization interested in the welfare of the entire community.