Summary
With NORML chapters consisting of individuals who are passionate about politics and enjoy debating a wide range of political issues, it's only natural for our members and supporters to want to engage in the electoral process. However, depending on a chapter’s official status with the IRS, there are certain limitations that must be considered before engaging in such activity. For example, a 501(c)(3) is prohibited from engaging in political campaign activity, while an organization designated as a 501(c)(4) is allowed to participate in political campaign activity as long as it does not become the primary focus.

The ban on political activities does not apply to the personal activities of individuals. Those who identify as the core leadership of a NORML chapter (executive director, deputy director, secretary, treasurer, or communications director), however, cannot make partisan comments in official organization communications or at official functions of the organization. Political campaign activity is not limited to specific endorsements of candidates.

Determining whether a particular activity is considered political campaign activity can be difficult. To help navigate these waters, we have compiled a list of dos and don’ts for your organization to consider before engaging in any political activity. If you’re uncertain and/or have any questions regarding political activity contact the national office.

501(c)(3)
501(c)(3) organizations fall into one of three primary categories: public charities, private foundations, and private operating foundations. The IRS requires that the organization “does not participate in, or intervene in any political campaign on behalf of any candidate for public office.” Unlike the limit on lobbying, the prohibition on political campaign activity is absolute.

Dos
The IRS has determined that the following activities are allowable political campaign activity for 501(c)(3) organizations:

- Providing public education;
- Preparing voter guides;
- Hosting candidate appearances;
- Sponsoring candidate forums;
- Candidate questionnaire;
- Engaging in voter registration and get-out-the-vote drives.
**Dont’s**
The IRS has determined that the following activities will always be considered prohibited political campaign activity for 501(c)(3) organizations:

- Making a contribution to a political campaign;
- Publishing or distributing written or printed statements or making oral statements on behalf of or in opposition to a candidate;
- Distributing statements prepared by others that favor or oppose any candidate for public office;
- Allowing a candidate to use an organization’s assets or facilities if other candidates are not given an equivalent opportunity.

The penalty for violation of this prohibition is revocation of a charitable organization's 501(c)(3) tax-exempt status. In addition, excise taxes may be imposed on the organization pursuant to IRC § 4955.

**501(c)(4)**
501(c)(4) organizations are considered social welfare organizations and may engage in partisan political campaign work, but only as a "secondary activity." This means that expenditures for political activity must not exceed 30 to 40 percent of the organization’s total budget.

**Dos**
The IRS has determined that the following activities are allowable political campaign activity for 501(c)(4) organizations:

- Publication or distribution of statements in favor of or in opposition to a candidate;
- Direct financial contributions or other support to a candidate, political party, or PAC (other than a ballot measure committee);
- In-kind contributions to a candidate, political party, or PAC;
- Supporting or opposing referenda, initiatives, and other public ballot measures.
- Contact National NORML about potential candidate endorsements.

**Dont’s**
The Supreme Court’s 2010 Citizens United ruling completely redefined how 501(c)(4) organizations are utilized today. 501(c)(4) organizations can engage in far more political activity than 501(c)(3) organizations, but only if such activity does become the primary focus. This means that without the IRS defining any clear limitations, 501(c)(4) organizations can influence elections just as long as they spend less than 50 percent of their money on political activity.