

501(c)(3)非盈利组织可以做哪些事情？哪些事情不能做？

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本文短链接: <http://tinyurl.com/501c3yesno>

经常有朋友认为501(c)(3)不能碰政治。不属实。根据IRS 的规定，一些中立的选举相关的活动是允许的，也允许少量(<5% efforts)的影响立法的活动。列表如下：

Factors	501(c)(3)
Tax-Exempt as nonprofit organization 作为非盈利组织免税	Yes
tax-deductible contributions for donors 捐款者的捐助可以用来减税	Yes
Nonpartisan voter engagement activities 中立的选民参与活动	Yes
Lobbying Activities 游说活动	Limited to be insubstantial, up to 20% if file Form 5768(501h election)[6]
Endorsing candidates 背书候选人	No
Fund independent expenditures in support of or opposition to a candidate 出资独立开销支持或者反对候选人	No
Direct monetary donations to candidates 直接金钱捐助候选人	No

Activity	501(c)(3)
public education and training sessions about	Yes

<p>participation in the political process 关于参与政治进程的公共教育和培训课程</p>	
<p>Sponsor a debate between candidates, where all viable candidates are invited and given equal opportunity to speak on a broad range of issues 赞助候选人的辩论, 所有候选人受到邀请, 并给予平等机会就范围广泛的问题发表演讲</p>	yes
<p>Distribute voter guides to the public that set out the candidates' views on a broad range of issues 分发选民指南, 针对范围广泛的一系列问题把候选人的意见公布于众</p>	Yes
<p>Rent mailing lists and facilities at fair market value to other organizations, legislators, and candidates 公平市值把邮件列表和设施出租给其他组织, 立法者和候选人</p>	Yes, must allow any candidate to rent 必须允许所有候选人都可以租
<p>Conduct nonpartisan get-out-the-vote activities, voter registration, and education drives 开展无党派的出去投票活动, 选民登记和教育活动</p>	Yes
<p>Criticize sitting elected officials 批评在位的民选官员</p>	Yes (may not attack their personal characteristics or attack them in their status as a candidate) 不能人身攻击, 不能攻击他们候选人状态
<p>Establish a 501 c 4 创办 501C4 组织</p>	Yes
<p>Lobby for/against legislation 游说/反对立法</p>	Limited to be insubstantial, up to 20%

	if file Form 5768( 501h election)[6]
support/oppose ballot measures 支持/反对投票措施	Limited to be insubstantial, up to 20% if file Form 5768( 501h election)[6]
Distribute voter guides to the public that compare candidates on issues of importance to the organization 分发选民指南, 针对本组织关心的议题, 把候选人意见公布于众	No
Conduct voter registration and GOTV activities based on party affiliation or how people will vote 开展基于党派的, 或者基于选民如何投票模式的选民登记和出去投票活动	No
Endorse candidates and publicize its endorsement 背书候选人和宣传自己的背书	No
Fund independent expenditures in support of or opposition to a candidate 资助独立开销支持或者反对一个候选人	No
Make campaign contributions (monetary or in-kind) 竞选捐款(货币或实物)	No
Compare organization's issue position with that of a candidate 把候选人的立场和组织关心的问题的立场相比较	No
Connect organization's criticism of public official to voting in an election 把组织对公职人员的批评, 联系到选举投票	No
Highlight the differences between candidates for public office on a high-profile issue on which the candidate have diverging views 高调突出候选人在关键议题上的不同意见	No

Ask candidates to sign pledges on any issues 要求候选人针对某问题签保证书	No
Post partisan political messages on Facebook Twitter, or Tumblr 在社交网络上发布偏向某政党的政治信息	No

## References

1. **The best resource:** The Connection: Strategies for Creating and Operating 501(c)(3)s, 501(c)(4)s and Political Organizations  
[http://bolderadvocacy.org/wp-content/uploads/2012/10/The\\_Connection\\_paywall.pdf](http://bolderadvocacy.org/wp-content/uploads/2012/10/The_Connection_paywall.pdf)
2. <https://www.irs.gov/Charities-&-Non-Profits/Lobbying>
3. Political Campaign and Lobbying Activities of IRC 501(c)(4), (c)(5), and (c)(6) Organizations <http://www.irs.gov/pub/irs-tege/eotopicl03.pdf>
4. Establishing and Operating Affiliated 501(c)(3) and 501(c)(4) Organizations
5. [http://bolderadvocacy.org/wp-content/uploads/2012/10/The\\_Connection\\_Ch2\\_paywall.pdf](http://bolderadvocacy.org/wp-content/uploads/2012/10/The_Connection_Ch2_paywall.pdf)
6. <https://www.councilofnonprofits.org/taking-the-501h-election> Taking the 501(h) election