Love that Web Site… but not the links to information about political candidates

Resource Type: Articles

Topic: General

Here's a REMINDER to all public charities and churches: A link to a political candidate's web site from a nonprofit's web site may violate federal law. IRS regulations allow 501(c)(3) nonprofits to engage in limited "voter education" activities, such as preparing or distributing non-partisan voter guides. However, public charities and churches may not voice either support or opposition to a specific candidate for public office. Even if it is not expressed on the nonprofit's web site, support or opposition could be expressed at the other end of a link and that could spell trouble.

IRS Revenue Ruling 2007-41 states that "an organization has control over whether it establishes a link to another site. When an organization establishes a link to another website, the organization is responsible for the consequences of establishing and maintaining that link, even if the organization does not have control over the content of the linked site."

IRS Revenue Ruling 2007-41 provides 21 different scenarios to help charities and churches understand the ban on campaign activity, and to show how statements and information posted to a web site could put an organization at risk. Charities that have links from their web sites to other sites need to be vigilant in scanning those links to make sure that the content on the linked site does not place the nonprofit at risk by expressing support or opposition to a particular candidate. A better route is for the charity to carefully draft educational messages about candidates' positions and post that type of discussion on its own web site, as opposed to playing roulette with what may appear on the other end of a link. Remember to include ALL candidates' positions and to maintain a nonpartisan tone on the web site, including the site's graphics and photographs as well as its text.