

	Charities	Congregations	Community Foundations	Foundations
Administrative Actions (e.g., influencing regulations)	YES, no limits	YES, no limits	YES, no limits	YES, no limits
Litigation	YES, no limits	YES, no limits	YES, no limits	YES, no limits
Community Organizing	YES, no limits	YES, no limits	YES, no limits	YES, no limits
Other non-legislative actions	YES, no limits	YES, no limits	YES, no limits	YES, no limits
Grants for general advocacy	YES, no limits	YES, no limits	YES, no limits	YES, no limits
<b>NONPARTISAN VOTER ACTIVITIES<sup>16</sup></b>				
Candidate Forums & Questionnaires	YES	YES	YES	YES
Legislative Scorecards & Guides	YES	YES	YES	YES
Voter Registration	YES	YES	YES	YES, but grantee has to meet certain requirements
Get Out The Vote (GOTV)	YES	YES	YES	YES
Issue Advocacy	YES	YES	YES	YES
<b>ELECTIONEERING<sup>17</sup></b>	NO	NO	NO	NO

<sup>16</sup> The Internal Revenue Service provides examples of what constitutes nonpartisan activities. If the activities are taken in closely contested elections only, the IRS will not consider the activity to be nonpartisan. The IRS provides requirements that must be met for each of the types of activities (e.g., candidate forums, questionnaires, voter guides) to be considered nonpartisan. Meeting these requirements is not a safe harbor from IRS investigation.

<sup>17</sup> Electioneering means support for or opposition to a candidate or political party for elected office.

