

**Section 501(c)(3) Organizations**

FS-2006-17, February 2006

The National Business Center (NBC) releases this fact sheet to provide information to help section 501(c)(3) organizations stay in



## Speaking as a Candidate

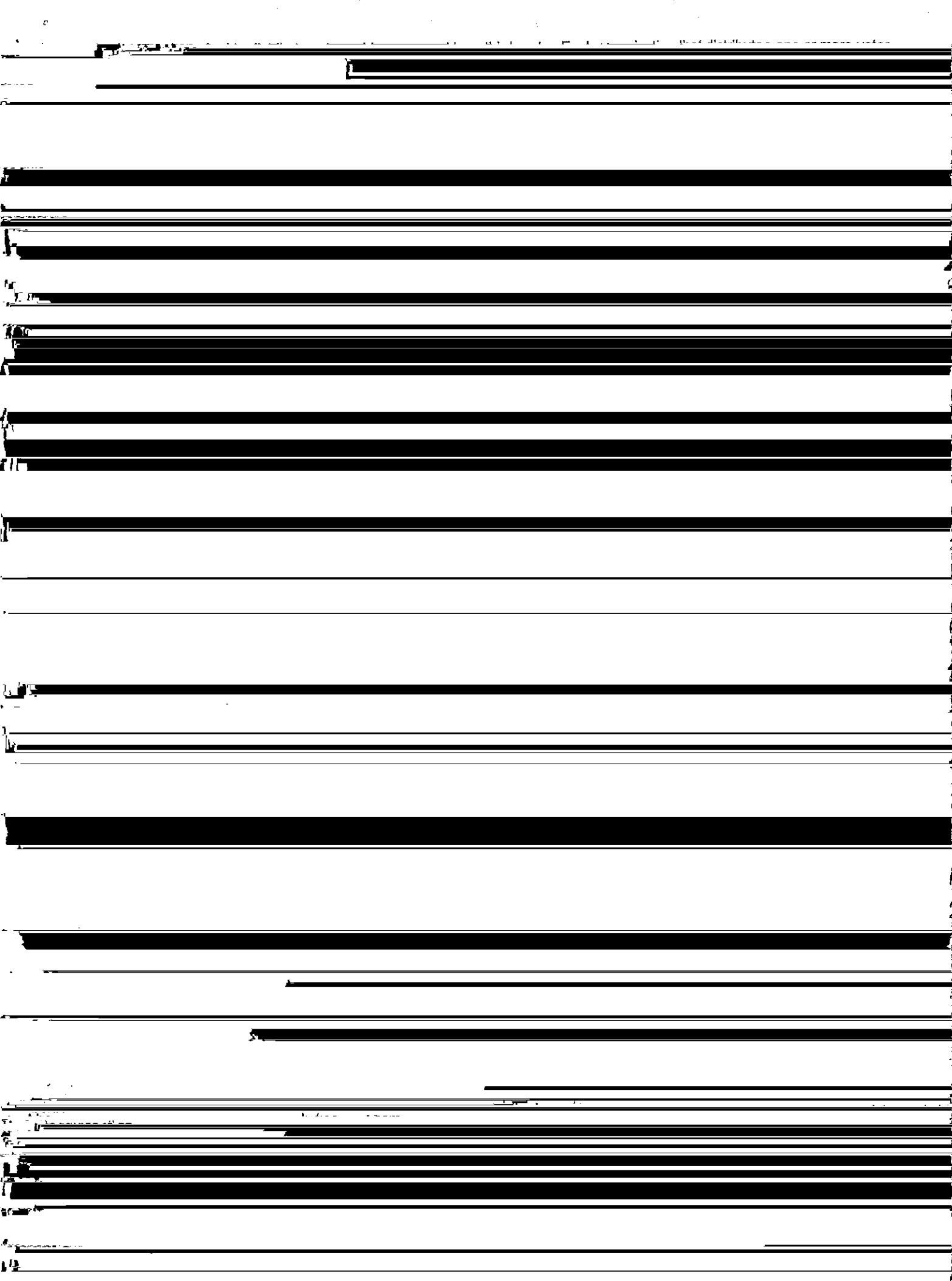
When a candidate is invited to speak at an organization event as a political candidate, the organization must take steps to ensure that:

- It provides an equal opportunity to political candidates seeking the same office;
- It does not indicate any support for or opposition to the candidate (this should be stated explicitly when the candidate is introduced).

In addition, the organization should clearly indicate the capacity in which the candidate is appearing and should not mention the individual's political candidacy or the upcoming election in the communications announcing the candidate's attendance at the event.

Example 60: Unilateral society D (a section 501(c)(2) organization). Society D is located in the state capital. President G is the

immediately before the United States Senate is scheduled to vote on that particular legislation. The candidate identified, Senator C, is an officeholder who is in a position to vote on the legislation.



programs. On one page of the web site, Hospital N describes its treatment program for a particular disease. At the end of the page, it includes a section of links to other web sites titled "More Information." These links include links to other hospitals that have treatment