

ACCOUNTABILITY ADVOCACY

HOW 501(C)(4)S CAN HOLD ELECTED OFFICIALS ACCOUNTABLE FOR THEIR ACTIONS

Holding elected officials accountable for their policy positions and actions is a vital aspect of a nonprofit's advocacy agenda. 501(c)(4) organizations are particularly well-suited for accountability efforts. They may engage in a wide range of activities to remind legislators about the issues that matter to their communities and demonstrate to legislators that their votes and actions will not go unnoticed. Unlike 501(c)(3)s, 501(c)(4)s can engage in an unlimited amount of lobbying and some partisan electoral work to hold legislators accountable at the ballot box.

What rules apply to 501(c)(4) advocacy?

A 501(c)(4) is a social welfare organization and may engage in unlimited lobbying and educational activity and some partisan electoral activity, provided its primary purpose constitutes social welfare activities. Social welfare is described by the IRS as "promoting in some way the common good and general welfare of the people of the community." Education and lobbying qualify as social welfare activities, but campaign intervention (often referred to as "partisan" electoral activity) does not. A 501(c)(4) may, as a secondary activity, engage in partisan activities to hold elected officials accountable for their actions, including making independent expenditures.

What is partisan electoral activity?

An activity is considered partisan electoral activity¹ if it is conducted to influence the election, selection, nomination, or appointment of any individual to a federal, state, or local public office; to an office in a political organization; or as a delegate or elector for president or vice president. Keep in mind that partisan activities need to comply with federal or state campaign finance laws, which can vary widely. Partisan electoral activities that hold an elected official accountable for their votes and positions can include the following:

- Distribution of voter guides or voter information that compare candidates on issues of importance and highlight which positions are "good" or "bad."
- "Bird dogging" elected officials in their capacity as candidates such as showing up at campaign offices or events to ask them about their positions or votes. Groups can publicize candidate responses through social media or other methods.
- Voter registration drives or get-out-the vote drives aimed at supporting a candidate.
- Candidate endorsements.

¹ For more information on partisan electoral activity, see our fact sheet, [Partisan Electoral Activity: What is it and what can you do?](#)

- Independent expenditures² that support or oppose a candidate.

Which primary purpose activities can a 501(c)(4) engage in when holding elected officials accountable?

When a 501(c)(4) engages in partisan election activity, it needs to ensure that its primary activities remain social welfare activities. While this requirement may call for some advance planning to strategize the organization's yearly activities and careful tracking of expenditures and activities to monitor compliance, it enhances 501(c)(4) effectiveness as the combination of political and nonpartisan activities create a powerful advocacy cocktail.

A 501(c)(4) can engage in the same accountability activities as a 501(c)(3). If a (c)(3) can engage in the activity, then it constitutes primary purpose activity for a 501(c)(4). Engaging in lobbying, education, and other issue-based advocacy is an important aspect in accountability advocacy and winning policy goals because it helps the public understand how their legislators are acting on important policy issues. Examples of primary purpose accountability activities that a 501(c)(4) can include in its advocacy agenda include the following:

- Make use of a 501(c)(4)'s ability to engage in unlimited amounts of lobbying. Make your voice and positions known to elected officials. Encourage your supporters to contact their representatives when legislative votes are pending.
- Make the public and your supporters aware of legislators' actions. Encourage your supporters to thank or criticize elected officials for their actions.
- Publish voting records of legislators so supporters know how their elected officials voted on a broad range of issues that are important to the community.
- Show up at town hall meetings held by legislators and ask about their policy positions and votes. Hold your own town hall meetings to discuss current legislative issues and encourage legislators to attend.
- Hold public rallies, protests, or demonstrations to highlight important legislative votes or policy actions.
- Seek publicity for your issues—send out press releases when key votes are held, use your social media to inform the public about how their representatives voted.

All of the above advocacy activities will help to lay the groundwork for holding elected representatives accountable at the ballot box.

2 State laws vary and should be consulted before undertaking any state or local partisan electoral activity. For more information on independent expenditures, see our fact sheet, [Independent Expenditures: What are they and what are the rules?](#) Keep in mind, depending on how it is conducted, any partisan activity could constitute an independent expenditure.

Putting it into action

The following is a hypothetical example of how a 501(c)(4) organization can enhance its effectiveness by engaging in partisan electoral activities to hold elected representatives accountable for their positions.

Save the Dragons Action Fund is a 501(c)(4) that was formed to protect the elusive dragon from extinction. The group has historically focused on primary purpose activities of lobbying to protect dragon habitat and administrative advocacy to ensure dragon protection regulations are enforced. Frustrated over Congress' inaction and the continued loss of dragon habitat, the organization realized it needed to start holding elected officials accountable for their lack of support for ensuring the survival of dragons and their habitats.

In the year before the general election, Save the Dragons Action Fund continued its lobbying and administrative advocacy, carefully tracking its expenditures as primary purpose activities. The organization also increased its communications with its supporters to ensure they were aware of their legislators' actions or lack thereof in protecting the dwindling dragon populations. Save the Dragons Action Fund encouraged its supporters to engage in grassroots lobbying, to thank their representatives for votes that protected dragons, and at town hall meetings its employees and supporters publicly criticized representatives who voted against dragon protection legislation—all primary purpose expenditures.

Save the Dragons Action Fund realized that some representatives were putting corporate interests over dragon protection and decided they needed to hold those elected officials accountable in the next election year. To that end, as the election neared, the group made the following partisan electoral expenses: endorsements of pro-dragon candidates, production of a voter guide that highlighted which candidates were dragon champions or foes, and an independent expenditure campaign of door knockers, literature mailings, and lawn signs that opposed the re-election of representatives who had voted against key dragon protection legislation. Save the Dragons Action Fund carefully tracked these expenditures to ensure that they did not exceed their primary purpose expenditures.

The information contained in this fact sheet and any attachments is being provided for informational purposes only and not as part of an attorney-client relationship. The information is not a substitute for expert legal, tax, or other professional advice tailored to your specific circumstances, and may not be relied upon for the purposes of avoiding any penalties that may be imposed under the Internal Revenue Code. Alliance for Justice Action Campaign publishes plain-language guides on nonprofit advocacy topics, offers educational workshops on the laws governing the advocacy of nonprofits, and provides technical assistance for nonprofits engaging in advocacy. For additional information, please feel free to contact Alliance for Justice Action Campaign.