AAP CHAPTER TAX STATUS AND CAMPAIGN AND ELECTION ACTIVITIES

Most AAP chapters are incorporated as 501(c)(3) or 501(c)(6) tax exempt organizations. Organizational tax status and related IRS code affects not only lobbying activity, but also participation in campaigns and elections.

501(c)(3) CHAPTERS
- 501(c)(3) chapters are barred from political activity including implicit or explicit endorsements of candidates or issues.
- 501(c)(3) chapters are permitted to engage in voter education activity.
- 501(c)(3) chapters are prohibited from forming Political Action Committees (PACs).
- 501(c)(3) chapter engagement in advocacy related to ballot measures must be counted as lobbying and comply with related laws and procedures.

501(c)(6) CHAPTERS
- 501(c)(6) chapters are permitted to engage in political activity with some restrictions.
- 501(c)(6) chapters can endorse candidates for public office.
- 501(c)(6) chapters are permitted to participate in voter education initiatives as well as other political activity.
- 501(c)(6) chapters are permitted to form Political Action Committees (PACs).*
- For 501(c)(6) chapters, the percentage of dues spent on political activities by the chapters is not deductible for members as a normal business expense. Political action committee dues are also not deductible.

*Although incorporated trade or professional associations are generally prohibited by the Federal Elections Campaign Act under the sanction of a criminal offense from directly or indirectly making political campaign contributions or expenditures to any federal political candidate, they may establish a political action committee (PAC) by which to solicit campaign contributions from their members. PAC funds must be “separate and segregated” from the operating budget of an organization. An organization that establishes a PAC must comply with the strict regulations governing PACs in terms of registration, reporting requirements, and solicitation rules. In addition, many states have laws regulating PAC campaign contributions as well. Please consult your chapter legal counsel/accountant before pursuing campaign/election activities to ensure compliance with IRS, Federal Election Commission (FEC), and state laws and regulations.

ENGAGEMENT IDEAS FOR AAP CHAPTERS

Election activities that take into account tax status guidelines for 501(c)(3) and 501(c)(6) organizations.

- Host a candidate forum.
- Invite candidates to your chapter meeting.
- Attend local candidate forums and debates to ask questions about child health issues.
- Establish an “agenda for children” and ask candidates to sign a pledge of support.
- Invite candidates to present grand rounds.
- Invite candidates to spend a day in your office/hospital/clinic.
- Host a candidate reception with other stakeholder groups.
- Interview candidates for your chapter newsletter.
- Develop and publicize the results of a candidate questionnaire.
- Host a voter registration drive at your chapter meeting or in your professional setting.
- Develop child health issue briefs for candidates.
- Develop and disseminate a “candidate pledge for children.”
- Canvass voters on behalf of children’s issues.
- Develop and disseminate the results of a survey of public attitudes or support for a particular issue within your community or state.
- Sponsor election day activities for children in local schools.
- Organize a “children’s inaugural” in the capital after the election.