**Module 17**

**Business Activities as Electioneering**

**PowerPoint Script**

**Slide 1: Title Page**

Welcome to a brief introduction on electioneering and business activities.

Today we are going to spend some time talking about electioneering and business activities. The goal of this training module is to educate you as to why your organization needs to pay attention to its electioneering activities, particularly to when engaging in its day-to-day business activities. First, we will briefly discuss what is classified as a business activity. Next, we will define when a business activity relates to electioneering. Finally, we will discuss the restrictions on a business’s activities as applicable to electioneering.

**Slide 2: Business Activity**

Read from the slide.

**Slide 3: Business Activity: The Factors Considered**

In considering whether an organization has engaged in a campaign intervention, the IRS will assess four factors, which include:

1. Whether the good, service or facility is available to candidates in the same election on an equal basis;
2. Whether the good, service, or facility is available only to candidates and not to the general public;
3. Whether the fees charged to candidates are at the organization’s customary and usual rates; and
4. Whether the activity is an ongoing activity of the organization or whether it is conducted only for a particular candidate.

**Slide 4: (1) Whether the good, service or facility is available to candidates in the same election on an equal basis?; and (2) Whether the good, service, or facility is available only to candidates and not to the general public?**

In assessing whether the good, service or facility is available to candidates in the same election on an equal basis?; and (2) Whether the good, service, or facility is available only to candidates and not to the general public, the IRS will look to the facts and circumstances of the activity to determine if the organization engaged in a campaign intervention.

Read the example from the slide.

Answer: The organization is not involved in a campaign intervention as a result of renting the hall to a candidate.

**Slide 5: Whether the fees charged to candidates are at the organization’s customary and usual rates; and whether the activity is an ongoing activity of the organization or whether it is conducted only for a particular candidate?**

In assessing whether the fees charged to candidates are at the organization’s customary and usual rates; and whether the activity is an ongoing activity of the organization or whether it is conducted only for a particular candidate, the IRS will look to the facts and circumstances of the activity to determine if the organization engaged in a campaign intervention.

Read the example from the slide.

Answer: The organization has impermissibly intervened in a political campaign.

**Slide 12: Permissible business activities**

I know this has been a lot of information, but before we end, I would like to just reiterate what the IRS considers to be permissible and impermissible business activities.

Read from the slide.

**Slide 13: Impermissible business activities**

Read from the slide.

**Slide 14: End**