

Pre-Training Assessment

COMPLIANCE BASICS FOR 501(C)3 AND 501(C)4 DEVELOPMENT WRITING



1. To what extent do you agree with the following statement?

"I feel empowered to write fundraising materials for both 501(c)(3) and 501(c)(4) nonprofits that reflect organizational compliance with the Internal Revenue Code."

Strongly Disagree

Disagree

Neutral

Agree

Strongly Agree

2. Select the option that best reflects the "sister" relationship of many 501(c)(3) and 501(c)(4) organizations.:

- ☐ These "sister" organizations share a central goal, share resources and perform all of the same activities.
- ☐ A "sister" relationship allows both organizations to participate in partisan political activities without restriction.
- ☒ These "sister" organizations often share a central goal and share resources but perform different activities.
- ☐ The organizations are "sisters" only because of a shared central goal; they are firewalled from sharing anything else.

3. As a fundraising consultant, what is your role in ensuring careful and effective compliance practices?

Select all that apply

- ☒ Ensuring fundraising materials only contain compliant activities.
- ☒ Helping instill confidence and continued support from funders.
- ☐ Educating your client about nonprofit compliance.
- ☐ Making sure your client does not engage in activities that are not compliant with the IRC.

4. Since 501(c)(3)s are nonpartisan "public charities", they are limited in their political activities. From the list below select the activities that 501(c)(3)s ARE ALLOWED to participate in:

- | | |
|--|---|
| ☒ Nonpartisan research and education on a policy issue | ☐ Post messages in support of the Democratic party on social media |
| ☐ Support a candidate running for office | ☒ Lobbying to pass a bill (to a limited amount) |
| ☒ Register voters | ☒ Criticize sitting elected officials |
| ☒ Nonpartisan voter protection activities | ☒ Building public support for a ballot measure |

Post-Training Assessment

COMPLIANCE BASICS FOR 501(C)3 AND 501(C)4 DEVELOPMENT WRITING



1. After taking this training, to what extent do you agree with the following statement? Select the option that best reflects your level of agreement:

"I feel empowered to write fundraising materials for both 501(c)(3) and 501(c)(4) nonprofits that reflect organizational compliance with the Internal Revenue Code."

Strongly Disagree

Disagree

Neutral

Agree

Strongly Agree

2. Select the best explanation for differences in tasks of "sister" 501(c)(3) and 501(c)(4) organizations:

- ☐ Since they share a central goal they can each perform all of the same activities, any differences are the choice of the individual organization.
- ☐ Though they share a central goal, they are firewalled from coordinating or communicating about any activities.
- ☐ 501(c)(3)s can only educate and 501(c)(4)s can only lobby.
- ☒ Though they share a central goal, each organization performs different activities. The organizations maintain compliance practices to protect themselves.

3. How does your understanding and application of compliance education benefit you and the organizations you work with? *Select all that apply*

- ☒ It helps donors and funders understand the different types of funding and how they matter to outcomes.
- ☒ It reduces an organization's vulnerability to compliance-related attacks.
- ☒ Compliance fluency is key to unlocking our full potential to make meaningful change.

4. Since 501(c)(3)s are nonpartisan "public charities", they are limited in their political activities. From the list below select the activities that 501(c)(3)s ARE ALLOWED to participate in:

- | | | |
|---|-----------------------------|---|
| A | ___ Nonprofit compliance | A. The practice of ensuring that an organization complies with IRS rules. |
| C | ___ Internal Revenue Code | B. The main function or objective of an organization, which is used to determine its tax-exempt status. |
| D | ___ Independent expenditure | C. The rules the IRS uses to govern tax-exempt status. |
| B | ___ Primary purpose | D. Spending on activities that advocate for the election or defeat of a specific candidate, aimed at the general voting public (e.g. radio/TV ads and mailers). |

POST-TRAINING SURVEY

1. What is your key takeaway from today's training?

2. What would you like to learn more about if there were to be a second training that dove into more advanced concepts and topics?

3. Would you recommend this training to a colleague?

4. What is your role at your organization?

- a. Executive Director
- b. Program Staff
- c. Communications Staff
- d. Development Staff
- e. Administration/Operations Staff
- f. Board Member
- g. Other

5. What type of organization are you representing today?

- a. National organization with or without local affiliates
- b. A state-based organization with or without local affiliates
- c. Local or regional organization with paid staff
- d. Local or regional organization with volunteers only

6. Any additional comments?