



What is lobbying?

A guide to IRS regulations for employees of 501(c)(3) non-profit organizations

What type of decision maker are you trying to influence?
Member of...

Special Purpose Body/Administrative Body

- State and local school boards
- State boards and commissions, such as the Board of Regents and the Medical Board
- Regional planning commissions or metropolitan planning organizations*
- Housing, zoning, land use and transportation authorities
- Sewer and water districts
- Local boards of health, developmental disabilities, and parks and recreation and ADAMH/CMHR boards
- Other similar federal, state or local special purpose bodies (elected or appointed) that are not part of the executive, legislative, or judicial branch of government

* If the commission's decisions do not need approved by a legislative body

Executive Branch**

- State agency leadership and employees of state agencies
- Other staff or leadership at the federal, state, or local level in the executive branch

** If not participating in the formulation of legislation

Judicial Branch

- Ohio Supreme Court
- Other federal, state, or municipal court

Legislative Body or Executive Official***

- US Congress
- Ohio General Assembly
- City/village councils
- County commissioners
- Township trustees
- US President
- Governor of Ohio
- City/village mayors

*** If participating in the formulation of legislation

Are you advocating for specific legislation?****

No

Yes

This is **NOT** lobbying according to IRS regulations

This **IS** lobbying according to IRS regulations

Continue to next page

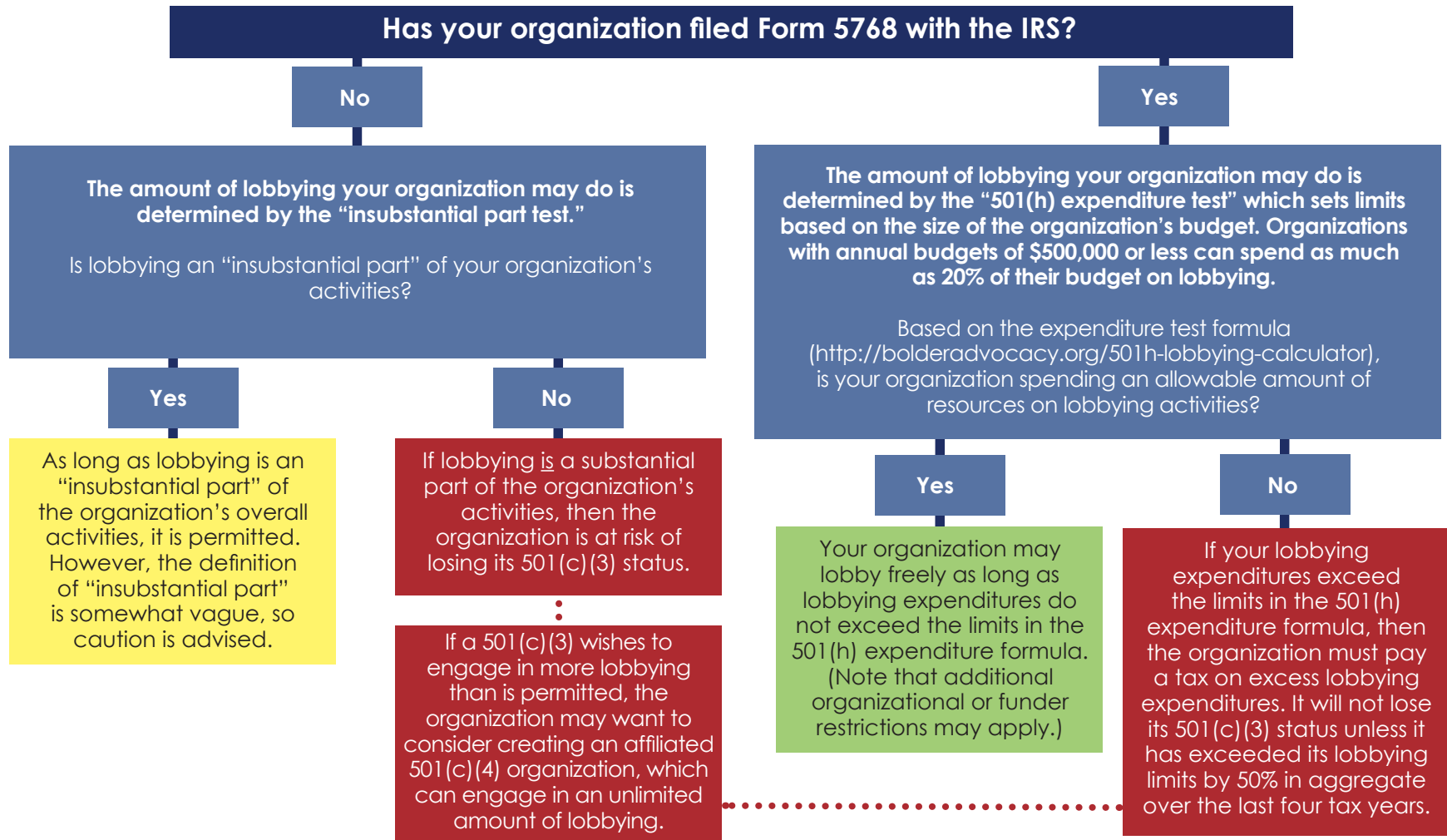
According to IRS regulations, 501(c)(3) organizations can lobby and maintain their tax-exempt status. However, there are limits on how much lobbying organizations can do. These limits depend upon whether or not the organization files an IRS Form 5768 and therefore uses the "501(h) expenditure test," or if the organization uses the default option known as the "insubstantial part test."

**** This includes legislation that is pending, and may also include any policy ideas that are specific enough that they could be translated into legislation.
Note: In addition to IRS regulations described in this fact sheet, nonprofit organizations should be aware of lobbying restrictions and reporting requirements from funders and state government.

- To learn more about state reporting requirements, contact the Ohio Office of the Legislative Inspector General Joint Legislative Ethics Committee (JLEC) at 614-728-5100 or visit <http://www.jlec-olig.state.oh.us/> and <http://ohiolig.wordpress.com/2013/06/11/do-i-need-to-register-as-a-lobbyist-with-jlec/>
- To learn more about lobbying restrictions from the Centers for Disease Control and Prevention, visit http://www.cdc.gov/od/pgo/funding/grants/Anti-Lobbying_Restrictions_for_CDC_Grantees_July_2012.pdf



What is lobbying? (cont.)



This two-page fact sheet is for informational purposes only. It is not intended to be a comprehensive statement of law or relied upon as authoritative. Independent verification of the information is recommended as regulations and policies may change or be misconstrued. While this fact sheet may refer to legal issues, it is not and is not intended as legal advice or as a substitute for advice from your own legal counsel. Those seeking legal advice or assistance should contact an attorney or the IRS directly.

For additional assistance, contact:

- Alliance for Justice: 866-675-6229 (technical assistance about advocacy and lobbying)