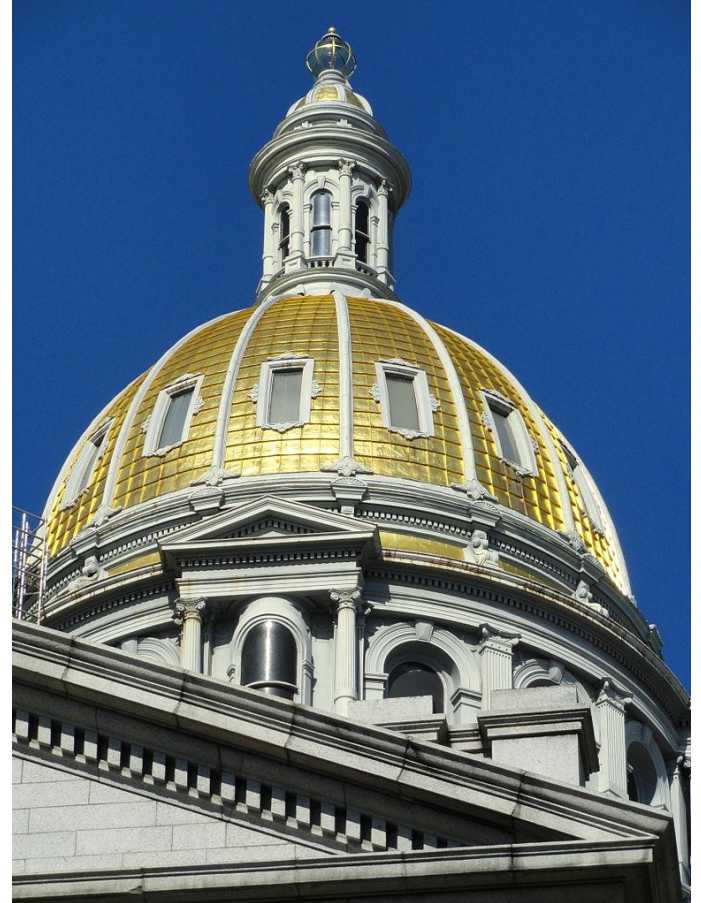


# Advocacy 101

By Jared Kebell,  
Americorps/VISTA



# Introduction



Department of the Treasury  
**Internal Revenue Service**

-What is Lobbying?

-Kinds of Lobbying

-How is Lobbying Measured?

-The Byrd Amendment

-“Fiscal Buckets”

-Reporting requirements



Part 1:



**IRS**

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Department of the Treasury  
**Internal Revenue Service**

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# Can We Lobby At All?

501(c)3's CAN engage in lobbying activity

...within limits



Subscriptions | Language

Search

Filing

Payments

Refunds

Credits & Deductions

News & Events

Forms & Pubs

Help & Resources

Charitable Organizations

Churches & Religious Organizations

Political Organizations

Private Foundations

Other Non-Profits

## Lobbying



In general, no organization may qualify for section 501(c)(3) status if a substantial part of its activities is attempting to influence legislation (commonly known as *lobbying*). A 501(c)(3) organization may engage in some lobbying, but too much lobbying activity risks loss of tax-exempt status.

*Legislation* includes action by Congress, any state legislature, any local council, or similar governing body with respect to acts, bills, resolutions, or similar items (such as legislative

# What Does the IRS Consider Lobbying?



An organization will be regarded as attempting to influence legislation if it **contacts**, or urges the public to contact, members or employees of a legislative body for the purpose of **proposing, supporting, or opposing legislation**, or if the organization advocates the **adoption or rejection of legislation**.

# What Does the IRS Consider Legislation?



# What Does the IRS Consider Lobbying?

## Direct Lobbying Communication

- member of legislative body
- government official

## Grassroots Lobbying Communications

- the general public
- any portion of the general public

1. Must refer to a specific piece of legislation

2. Must propose, support or oppose said legislation

# What Does That Mean?

**Scenario:**  
**HB18-1040 - Inmate  
Treatment Incentive Plan,**  
Incentivizing mental health  
providers for inmates in  
underserved areas

Spread the word: research  
proves mental health  
treatment works!

Rep. Pete Lee,  
Judiciary Committee  
Chairman

Research 1040: Just The Facts,  
pros and cons



# What Does the IRS NOT Consider Lobbying?

Exception #1:

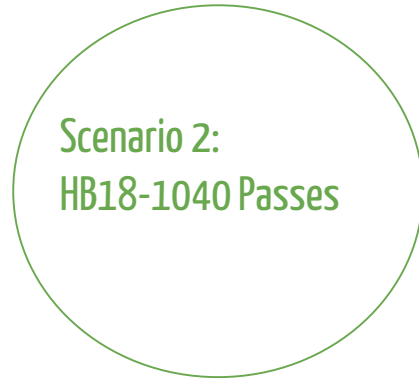
Educational  
Activities

i.e. “Just the  
facts, ma’am...”

Exception #2:

“Legislation” does not include  
action by executive, judicial or  
administrative bodies

# Implementation Stage



Meet with Executive Branch  
official

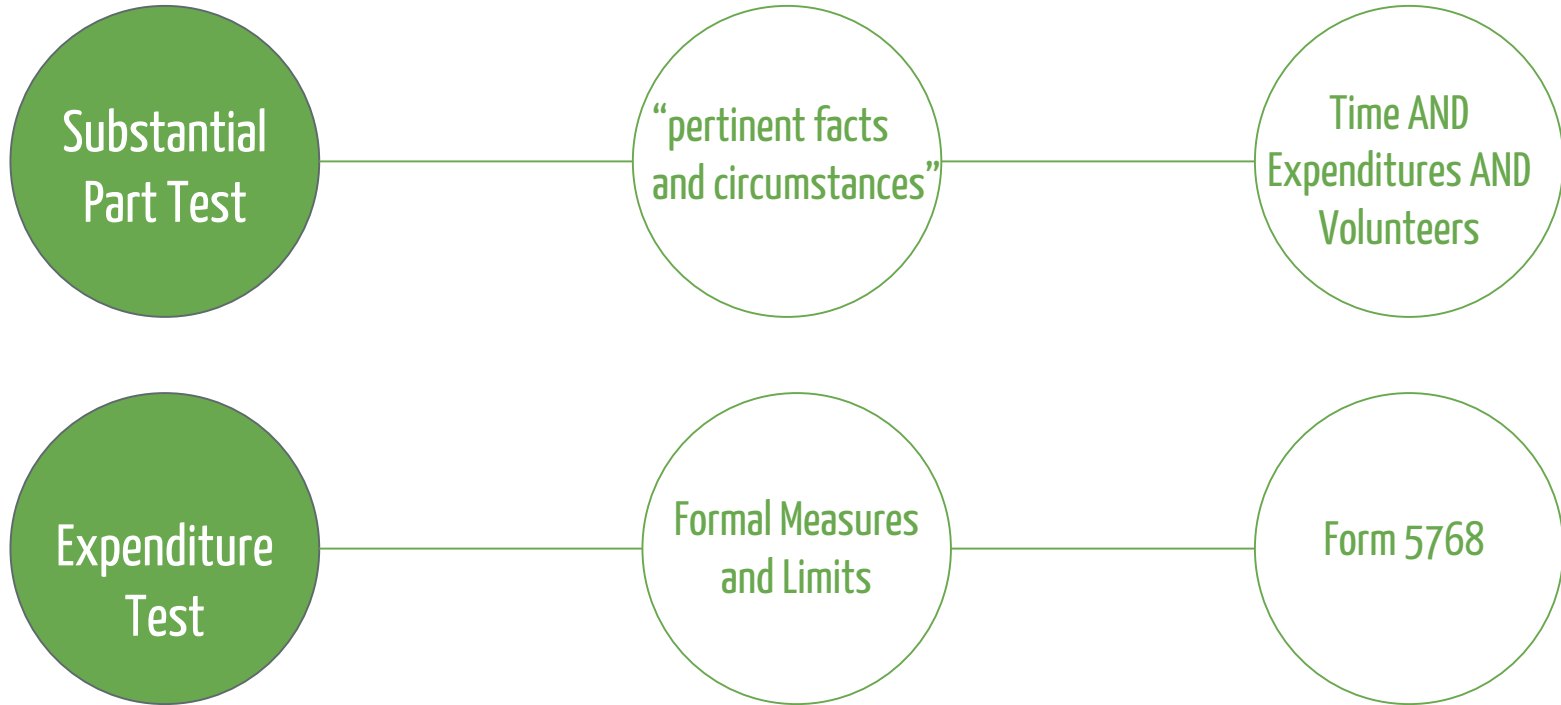
# No Nonsense, Unapologetic Advocacy!

Advocacy Day!

Direct Mail campaign

Hold a Rally!

# How Does the IRS Measure Lobbying?



# IRS Forms

## SCHEDULE C (Form 990 or 990-EZ)

## Political Campaign and Lobbying Activities

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
▶ **Complete if the organization is described below.** ▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/forms990](http://www.irs.gov/forms990).

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
  - Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B.
- If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 5 (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Em

### Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities (under the definition of "political campaign activities").
- 2 Political campaign activity expenditures (see instructions).

Schedule C

Form **5768**

(Rev. September 2016)  
Department of the Treasury  
Internal Revenue Service

## Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation

Information about Form 5768 and its instructions is at [www.irs.gov/forms5768](http://www.irs.gov/forms5768).

Name of organization

For

Use

Number and street (or P.O. box no., if mail is not delivered to street address)

Employer identification number

Room/suite/apartment/box number

City, town or post office, and state

ZIP + 4

Form 5768

**1 Election**— As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Internal Revenue Code apply to our tax year ending \_\_\_\_\_, and to subsequent tax years until revoked.  
(Month, day, and year)

**Note:** This election must be signed and postmarked within the first taxable year to which it applies.  
**2 Revocation**— As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Internal Revenue Code apply to our tax year ending \_\_\_\_\_, and to subsequent tax years until revoked.

Part 2:



# What Does HUD Consider Lobbying?

Influencing the  
awarding, making,  
renewing or amending  
any Federal contract,  
grant or loan





# HUD Forms

Only applies to grants  
>\$100,000

HUD Form  
50071

## DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352  
(See reverse for public burden disclosure.)

Approved by OMB  
0348-0046

|   |   |  |
|---|---|--|
| <b>1. Type of Federal Action:</b><br><input type="checkbox"/> a. contract<br><input type="checkbox"/> b. grant<br><input type="checkbox"/> c. cooperative agreement<br><input type="checkbox"/> d. loan<br><input type="checkbox"/> e. loan guarantee<br><input type="checkbox"/> f. loan insurance | <b>2. Status of Federal Action:</b><br><input type="checkbox"/> a. bid/offer/application<br><input type="checkbox"/> b. initial award<br><input type="checkbox"/> c. post-award | <b>3. Report Type:</b><br><input type="checkbox"/> a. initial filing<br><input type="checkbox"/> b. material change<br><b>For Material Change Only:</b><br>year _____ quarter _____<br>date of last report _____ |
| <b>4. Name and Address of Reporting Entity:</b><br><input type="checkbox"/> Prime <input type="checkbox"/> Subawardee<br>Tier: _____ if known: _____  | <b>5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime:</b><br>_____<br>_____<br>_____<br>_____  |  |
| <b>Congressional District, if known:</b> 4c _____   | <b>Congressional District, if known:</b> _____  |  |
| <b>6. Federal Department/Agency:</b><br>_____   | <b>7. Federal Program Name/Description:</b><br>_____<br>CFDA Number, if applicable: _____   |  |

HUD Form SF-  
LLL

## Certification of Payments to Influence Federal Transactions

Applicant Name

Program/Activity Receiving Federal Grant Funding

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract.

(3) The undersigned shall require certification be included in the award documents at all tiers (including subcontracts under grants, loans, and cooperative sub recipients shall certify and disclose this information. This certification is a material requirement and its submission is a condition of receipt of Federal award. Submission of this certification is a material requirement and its submission is a condition of receipt of Federal award.

# Continuum of Care Activism

## Advocacy:

- Legislators
- State, Fed and Local
- Mayoral forum

## Accomplishments:

- Increase in city funding, new state funding for CE
- \$5 million & Land for 50 PSH
- PSH funding for 1000 families
- GOP congressman signed on to protect USICH

CoC Advocacy Survey

Problems w/IRS or HUD

-None!

Any Questions?



metro denver homeless initiative

