Advocacy vs. Lobbying: Yes You Can!
SESSION TOPICS

• Review of Advocacy and Lobbying definitions

• Brief overview of what is permitted by the IRS

• How 501(c)(3)s can lobby
ADVOCACY

DEFINITION:
arguing in favor of a cause or idea, promoting mission through engagement with others

Take Action at Home

We are all capable of taking actions in our own lives that have positive impacts on the health of our local environment. Here are a few ways that you can make a difference.

What Should Climate Action Look Like in Bethlehem?

Make your voice heard
DEFINITION:

Any attempt to influence a politician, public official, or a member of the public on a specific piece of legislation.
### LOBBYING REQUIREMENTS

**Insubstantial Test vs. 501 (h) Form**

![Image of Form 5768]

**Form 5768**

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

**Note:** This election must be signed and postmarked within the first taxable year to which it applies.

1. **Election**—As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending [month, day, and year].

2. **Revocation**—As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending [month, day, and year].

**Note:** This revocation must be signed and postmarked before the first day of the tax year to which it applies.

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) election or revocation on behalf of the above named organization.

<table>
<thead>
<tr>
<th>Signature of officer or trustee</th>
<th>Type or print name and title</th>
<th>Date</th>
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LOBBYING TYPES

Direct

Grassroots
PROHIBITED ACTIVITIES


For more information on permissible and prohibited activities:
Alliance for Justice www.afj.org
Council of Nonprofits www.councilofnonprofits.org
Nonprofit Organizations can and should lobby

There are several activities that are considered advocacy that are not lobbying

There are resources available that will guide your through the lobbying/advocacy world

What actions are NOT considered lobbying:

- Commenting on regulations
- Opposing/Supporting Executive Orders
- Requesting agencies to enforce existing laws
- Litigation

RESOURCES: BOARD SOURCE; ALLIANCE FOR JUSTICE; NATIONAL COUNCIL of NON-PROFITS
Thank you!

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