

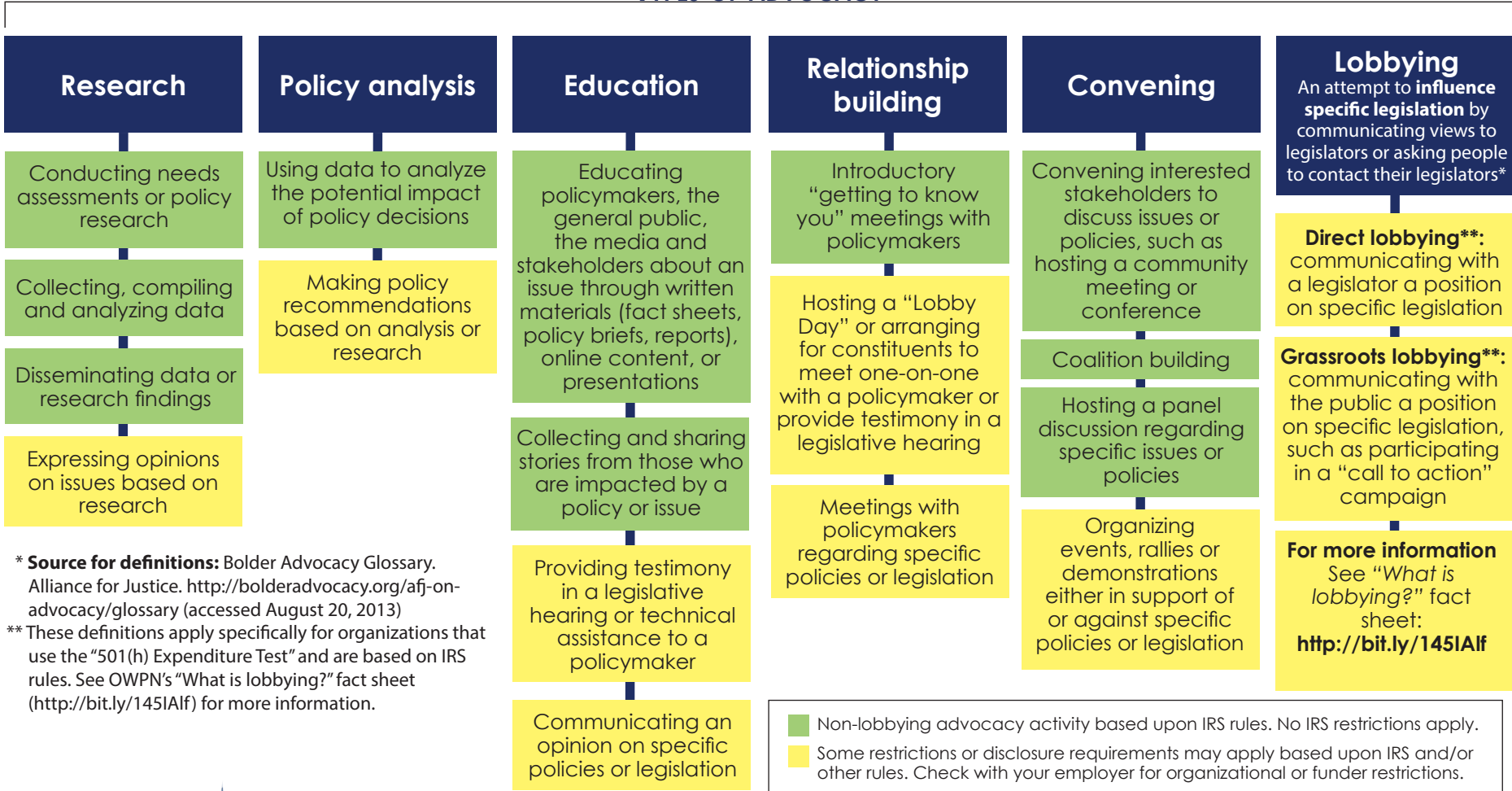


# What is advocacy?

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

**Advocacy:** Any action that speaks in favor of, recommends, argues for a cause, supports or defends, or pleads on behalf of others.\*

## TYPES OF ADVOCACY



\* **Source for definitions:** Bolder Advocacy Glossary. Alliance for Justice. <http://bolderadvocacy.org/afj-on-advocacy/glossary> (accessed August 20, 2013)

\*\* These definitions apply specifically for organizations that use the "501(h) Expenditure Test" and are based on IRS rules. See OWPN's "What is lobbying?" fact sheet (<http://bit.ly/145IA1f>) for more information.



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.

For additional assistance, contact:

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

# State and federal definitions, restrictions and reporting requirements

At the federal level, the IRS specifies lobbying definitions, restrictions and reporting requirements that apply to all nonprofit organizations. At the state level, the Ohio Office of the Legislative Inspector General Joint Legislative Ethics Committee (JLEC) monitors lobbying activity intended to influence Ohio's legislature, executive agencies and retirement system, and imposes some monetary spending limits.

In addition to IRS and JLEC requirements, nonprofit organizations may have additional lobbying restrictions or reporting requirements that are set by their funders, local government or internal organizational policies. Some funders may define lobbying differently from the IRS and JLEC, or may be more restrictive than the IRS or JLEC. The US Centers for Disease Control and Prevention (CDC), for example, defines lobbying more broadly than does the IRS and places greater restrictions on its grantees.

	<b>IRS</b> US Internal Revenue Service Restrictions and reporting requirements that apply to 501(c)(3) organizations	<b>CDC</b> US Centers for Disease Control and Prevention Restrictions that apply to CDC grantees. Applies to federally-funded activities only.	<b>JLEC</b> Ohio Legislative Inspector General Joint Legislative Ethics Committee	<b>Other funders and local government entities</b>
<b>Research</b>	Conducting community needs assessments			
	Conducting research on policy alternatives and their impact			
	Collecting, compiling and analyzing data			
	Disseminating data or research findings			
	Expressing opinions on issues based on research			
<b>Policy analysis</b>	Using data to analyze the potential impact of policy decisions			
	Making policy recommendations based on analysis or research			
<b>Education</b>	Educating policymakers, the general public, the media and stakeholders about an issue through written materials (fact sheets, policy briefs, reports), online content or presentations*			
	Collecting and sharing stories from those who are impacted by a policy or issue*			
	Providing testimony in a legislative hearing or technical assistance to a policymaker**			
	Communicating an opinion on specific policies or legislation			
<b>Relationship building</b>	Introductory "getting to know you" meetings with policymakers*			
	Hosting a "Lobby Day" or arranging for constituents to meet one-on-one with a policymaker or provide testimony in a legislative hearing			
	Meetings with policymakers regarding specific policies or legislation			
<b>Convening</b>	Convening interested stakeholders to discuss issues or policies, such as hosting a community meeting or conference*			
	Coalition building			
	Hosting a panel discussion regarding specific issues or policies*			
	Organizing events, rallies or demonstrations either in support of or against specific policies or legislation			
<b>Lobbying</b>	Advocating for a specific piece of legislation			
	Communicating with a legislator a position on specific legislation			
	Communicating with the public a position on specific legislation, such as participating in a "call to action" campaign			

■ No restrictions or reporting requirements

■ Some restrictions or reporting requirements may apply. Check with the funder and/or seek guidance from Alliance for Justice, JLEC, your organization's legal counsel, or other expert for assistance.

■ Not permitted

\* There are no IRS restrictions for this activity, as long as communications are not aimed at influencing legislation (if the organization uses the insubstantial part test) or expressing a view about specific legislation (if the organization uses 501(h)). CDC restrictions likely do not apply as long as the activities are not attempting to "influence deliberations or actions by Federal, state, or local legislative or executive branches." For more information about restrictions for CDC grantees, visit: [http://www.cdc.gov/od/pgo/funding/grants/Anti-Lobbying\\_Restrictions\\_for\\_CDC\\_Grantees\\_July\\_2012.pdf](http://www.cdc.gov/od/pgo/funding/grants/Anti-Lobbying_Restrictions_for_CDC_Grantees_July_2012.pdf)

\*\* According to IRS rules, providing testimony if invited or asked by a legislator is allowable as long as the following conditions are met: (1) the invitation is in writing and on behalf of a legislative body or committee (not just for one legislator), and (2) the testimony will be available in some form to all members of that legislative body or committee.