

Land Trust Alliance *Fact Sheet*



Lobbying 101 for Land Trusts

Land trusts (and all 501(c)(3) organizations) CAN lobby. The federal government, including Congress and the Internal Revenue Service (IRS), supports lobbying by 501(c)(3) nonprofits. Read a letter from the IRS that makes this very clear! – http://www.lta.org/publicpolicy/irs_to_troyer.htm

Quick Lobbying Facts for All 501(c)(3)s

There are a lot of good reasons to lobby! The government makes decisions about conservation tax incentives, controls millions of dollars in conservation funding, and has the potential to greatly help - or hurt - your conservation work.

Not all work with the government is considered lobbying by the IRS. There are a lot of exceptions, including some work with government agencies and work done by volunteers.

You can NEVER endorse or oppose a candidate for elected office at any level - from the school board to the House of Representatives to the U.S. President. Your organization should be careful to avoid taking any action (especially during an election year) that might give the appearance of endorsing a specific candidate.

You CAN work on ballot-issues, referendums, and other issue campaigns. Grassroots lobbying is special. Outreach to members of the general public (e.g. radio commercials) on specific policy issues

constitutes a special kind of lobbying and there are special rules for how much you can spend on this type of work.

The IRS has very specific and easy-to-follow rules about how much money a 501(c)(3) organization can spend on lobbying, what counts as lobbying, and how to comply with the IRS regulations. Read on for more information and useful links to additional resources.

The Basics

There are two sets of rules that apply to lobbying by 501(c)(3) organizations, based on whether they have chosen to file Form 5768 with the IRS: <http://www.irs.gov/pub/irs-pdf/f5768.pdf>

File Form 5768

This is also called “taking the 501(h) election,” in reference to a section of the tax code. These groups report how much money they spend on lobbying each year to the IRS, and the IRS has very clear guidelines on how much they are allowed to spend.

Don't File Form 5768

These groups face the “insubstantial part” test - they cannot make lobbying a “substantial part” of what they do. This is a very vague guideline. For example, sending a letter to your Senator is probably alright, but any organization that wants to get involved should take the 501(h) election (it's very simple!) and come under the clear rules.



Information Resources

The Learning Center resources are available to volunteers and staff of Land Trust Alliance member land trusts and partners, and to individuals donating \$250 and above.

All about lobbying from Russ Shay at the Land Trust Alliance <http://www.lta.org/policy/lobbying101/irs-letter>

The Center for Lobbying in the Public Interest (www.clpi.org) and the Alliance for Justice (www.afj.org) both provide information on how to take the 501(h) election, what activities count as lobbying, and how to track and report lobbying expenditures. Browse on your own, or see some of our favorite links below.

Lobby? You? Yes! — Need help convincing your board that your organization can – and should – lobby? The Center for Lobbying in the Public Interest has a free 36-page booklet available for download, and other great resources with plenty of ideas for small organization. http://www.clpi.org/Getting_Started_Rvsd.aspx. Alliance for Justice also has a similar brochure available at: <http://www.afj.org/assets/resources/resources2/NonProfit-Advocacy-Brochure.pdf>.

Worry-free Lobbying for Nonprofits: How to Use the 501(h) Election to Maximize Effectiveness — This free 12-page booklet by the Alliance for Justice explains how to use the 501(h) election and details the spending limits. It is also has information on foundation fundraising to support lobbying work. <http://www.afj.org/nonprofits-foundations/resources-and-publications/free-resources/worry-free-lobbying-for-1.html>.

tions/free-resources/worry-free-lobbying-for-1.html.

Factsheet: The 1976 Lobbying Law — CLPI's concise and authoritative fact sheet on lobbying law for 501(c)(3) charities. http://www.clpi.org/Lobbying_and_the_Law.aspx.

In-depth Analysis: Lobbying Issues — A long but refreshingly clear document available from the IRS. The "specific issues" section beginning on page 10 is particularly helpful. <http://www.irs.gov/pub/irs-tege/eotopicp97.pdf>.

How-To Resources — CLPI factsheets with advice on how to lobby effectively. - http://www.clpi.org/How-To_Resources.aspx.

Publications

Being a Player — This book has a start-to-finish explanation of the lobbying laws affecting your organization, and can be purchased from AFJ. See more AFJ publications at: <http://www.afj.org/nonprofits-foundations/resources-and-publications/pay-for-publications/being-a-player-1.html>.



Copyright © 2008, Land Trust Alliance

This document is one of a series of fact sheets and reference materials produced by the Land Trust Alliance. This publication is designed to provide accurate, authoritative information on the subject matter covered. It is offered with the understanding that the publisher is not engaged in rendering legal, accounting, or other professional services. If legal advice is required, the services of experienced professional advisors should be sought.

Revised July 2008.