

## LOBBYING AND POLITICAL ACTIVITIES – RESOURCES FOR CONNECTICUT 501(c)(3) ORGANIZATIONS

### ◆ General Information

**Alliance for Justice – Bolder Advocacy Initiative** - Excellent source of advocacy-related information about lobbying, election activities, funding advocacy, coalitions and more <http://bolderadvocacy.org/>

**Being a Player: A Guide to the IRS Lobbying Regulations for Advocacy Charities**  
[https://www.bolderadvocacy.org/wp-content/uploads/2012/10/Being\\_A\\_Player\\_paywall.pdf](https://www.bolderadvocacy.org/wp-content/uploads/2012/10/Being_A_Player_paywall.pdf)

**Election Checklist for 501c3 Public Charities: Ensuring Election Year Advocacy Efforts Remain Nonpartisan**  
[https://www.bolderadvocacy.org/wp-content/uploads/2012/05/Election\\_Checklist\\_for\\_501c3\\_Public\\_Charity.pdf](https://www.bolderadvocacy.org/wp-content/uploads/2012/05/Election_Checklist_for_501c3_Public_Charity.pdf)

**Lobbying Flow Chart**  
<https://www.bolderadvocacy.org/wp-content/uploads/2015/11/Lobbying-Flowchart.pdf>

**National Council of Nonprofits** – excellent source of information for nonprofits, including advocacy issues <https://www.councilofnonprofits.org/>

### ◆ Internal Revenue Resources

**Life Cycle of a Public Charity** - user-friendly outline of various stages of a public charity and compliance along the way; links to relevant information, forms and FAQs  
<http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Life-Cycle-of-a-Public-Charity>

**Publication 557, Tax-exempt Status for your Organization** – Best single IRS publication describing all operational requirements of 501(c)(3) organizations  
<https://www.irs.gov/pub/irs-pdf/p557.pdf>

**Fact Sheet 2006-17** - Provides numerous scenarios and explanations of what would and would not constitute permissible activities, including internet-based activities  
<https://www.irs.gov/pub/irs-news/fs-06-17.pdf>

**Lobbying** – Provides general information about lobbying (legislative activity), and provides links to further information about the *expenditure test* and the *substantial part test*.  
<http://www.irs.gov/Charities-&-Non-Profits/Lobbying>

◆ Connecticut Information and Resources - Lobbying

**Office of State Ethics** – The regulatory agency that oversees and enforces the state’s lobbying laws. It provides information to the public; interprets and applies the codes of ethics; and investigates violations of, and otherwise enforces, the codes.

<http://www.ct.gov/ethics/site/default.asp> See in particular “plain language guides” - <http://www.ct.gov/ethics/cwp/view.asp?a=3488&Q=414974> – and click under “Lobbyists”

**Advisory Opinion 2007-15 - Application of the Code of Ethics for Lobbyists’ to Registration and Reporting Requirements of Non-Profit Organizations**

<http://www.ct.gov/ethics/cwp/view.asp?a=2305&q=401970&pp=12&n=1>