



ADVOCACY IN THE PUBLIC INTEREST

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In truth, there are few smoke-filled rooms in Washington these days. But even as cities and states clamp down on smoking in public facilities, there still is an image of lobbying as an industry that involves billion-dollar deals in dark corners and arm-twisting behind closed doors.

The 1987 book *Showdown at Gucci Gulch*, by reporters Jeffrey H. Birnbaum and Alan S. Murray, chronicles the ups, downs, and ultimate victory of 1986 tax reform. In terms of offering insight into and conveying the drama of the Congress, the book tells an important story of lobbying. It describes how high-priced lobbyists, decked out in their fancy suits and shoes, lurk outside the Senate Finance Committee meeting room in the Dirksen Senate Office Building, waiting to pigeon-hole senators on their pet issue in the tax bill. Dubbed Gucci Gulch, it is a formidable showing.

Gucci Gulch remains today, although with email and cell phones, the real high-priced lobbyists don't stand in the hallway as much as past years. Cynics note that when you spread food out on a picnic table, you can expect ants. When you put \$3 trillion on the table, you can expect special interests, lobbyists and pork-barrel politicians.

Statistics confirm there is a ravenous maw of lobbyists. The number of companies with registered lobbyists was up 58 percent between 2000 and 2006. The amount of money lobbyists reported spending rose from \$1.5 billion to \$2.1 billion in that time, according to the website PoliticalMoneyLine, which compiles data from public reports. These data do not count spending on grassroots lobbying, which is not reported but certainly has increased dramatically with the use of automated phone calling and targeted profiling.

Unfortunately, this tale of money and power does not tell the full story. There is another side to lobbying, where a dedicated band of individuals advocate for the public interest. They are not the hired guns roaming Gucci Gulch; they are staff of nonprofit organizations

pursuing organizational missions that make our form of civil society and democracy the envy of the world.

Nonprofit advocates and lobbyists have been involved in nearly every major public policy accomplishment in this country — from civil rights to environmental protection to health care. These are not abstract issues. Tens of thousands of lives have been saved by passing laws that improve car safety and reduce drunk driving. Hunger and disease for millions of children have been reduced by passing laws that advance public health as well as food and immunization programs. Millions of lives have been saved by disease treatment, including heart disease, cancer, Alzheimer's, and so on, because of laws passed to fund research. In other words, non-profit advocacy is an honorable tradition, a peon to our American heritage, the First Amendment, and free speech.

"Advocacy" describes a broad range of activities undertaken to influence public policy. Lobbying is just one type of activity. Others include community organizing, briefing newspaper editors, doing research that can further a policy objective, litigating for a cause, hosting nonpartisan voter forums or registration drives, and much more. All of these activities are legal for nonprofits — although there is a limit on the amount of lobbying that can be conducted by certain types of nonprofits.¹

Nonprofit advocacy cuts across ideological bounds. Without nonprofits, there would not be a voice to advocate for smaller government, a conservative agenda. Similarly, without nonprofits, there also would not be the fierce advocacy to expand health care for children, a liberal agenda. What is common about nonprofit advocacy efforts is the promotion of the public interest or common good. Most Gucci Gulch lobbyists, such as those employed by Boeing or Lockheed Martin, are advocating on behalf of a company's interest, which generally is driven by profit concerns for the company or industry. Most nonprofit lobbyists, such as those employed by Mothers Against Drunk

Driving or National Right to Life, are advocating on behalf of the organization's mission or the needs of a constituency, not a profit motive. This distinction is key to understanding why nonprofit advocacy provides balance in our pluralistic society.

There are many reasons why nonprofits should be engaged in public policy.

Practical or Programmatic Considerations

For example, in order to protect the rights of the constituencies and issues they serve (e.g., children, low-income families, clean water, health care), nonprofits need to engage policymakers in various ways, from litigation to lobbying. Nonprofits may want the government to use the latest or best research to highlight something about the people and issues they serve, particularly as policymakers are making policy decisions. In general, nonprofits need to share information with policymakers about the work they do in order to change policies to better meet the needs of the people and issues they serve.

Ethical, Moral or Religious Considerations

Many nonprofit organizations adhere to core values such as social justice, fairness, and providing a helping hand. Nearly every major religion teaches the importance of helping the disadvantaged and the value of charity. This may serve as inspiration to engage in policy matters when such values are challenged or called into question. I recall a leader from a faith-based nonprofit joining me in a visit to a Senate office to advocate for preserving the estate tax, which is a tax on the wealthiest of Americans. She argued that taxing the richest and giving to the poorest is a religious value that she felt must be passed on to legislators. Many like her become even more engaged when there is a conspicuous absence of any countervailing voice on key issues, especially when the rich and powerful have access to elected leaders in ways that others do not.

Political Considerations

There are times when proposals threaten the programs or services nonprofits provide. Defending against such attacks is often essential to the mission — even the life — of an organization. Too often, it is perception, not facts, that influence policymakers' proposals affecting an organization or cause. Educating those policymakers — and the public — is often a vitally important activity.

Organizational Considerations

Engaging in public policy may move the organization closer to achieving its mission, or bring more resources to the organization. Some nonprofit leaders talk about how their involvement in policy issues ultimately helps reduce the feeling of being swamped by various externalities. Public policy work may create new work initially, but it often results in resources or other actions that help ease operations in the long run.

These reasons apply not only to public charities, but foundations as well. According to The Donors Forum of Chicago, advocacy provides foundations an opportunity to:

- Tell stories about the work of the foundation and its grantees to improve life in the legislator's region;
- Inform legislative actions with the knowledge and information learned about tackling important social issues and problems;
- Reinforce their status as “important constituents, given your funding and leadership roles in communities;”
- Provide vital funding to support nonprofits that are involved in lobbying and advocacy;
- Help protect and strengthen the nonprofit sector.²

Whatever the reason for engaging, it should be clear that nonprofit involvement helps to strengthen our democracy. Historically, nonprofits have played a central role in shaping local, state and federal policies in this country. Alexis de Toqueville noted the vibrant role of associations during his 1831 visit from France. “Wherever at the head of some new undertaking you see the government in France, or a man of rank in England, in the United States you will be sure to find an association.”³

Brian O’Connell, the founding director of Independent Sector, an association comprised of national nonprofits and foundations, adds that Toqueville “saw this country’s network of voluntary associations not so much as service providers but as the ‘moral associations’ where such values as charity and responsibility to others are taught and where the nation’s crusades take root.”⁴

These crusades were on display throughout the 1900s, but especially in the 1960s and 1970s with the growth of government. The environmental movement, civil rights, workplace safety, health care for seniors, the war on poverty, and anti-war movements are just a few of the efforts in which nonprofits engaged. There is no question that the nonprofit sector has had a profound impact on our social and economic policies.

Today, more than ever, nonprofit advocacy is essential. Our elected leaders seem to have lost resolve. While certainly an oversimplification, it feels as though elected leaders shift with the latest poll or the largest campaign contributions. Instead of policy positions that emanate from intellectual reasoning and evolve over time based on learning and experience, today's changes seem to derive from a zealotry for political self-preservation. Thus, as public opinion changes on a topic, such as war, so go the politicians. It is humorously noted that you can tell a politician from others in Washington, D.C., as they are ones with their fingers in the air — feeling for which way the wind is blowing. Our job as nonprofit leaders is to shift those winds.

WIND SHIFTERS

Wind Shifting is not always an easy task, but the rewards are worth the effort. We have a moral and ethical responsibility to shift the wind, to make our voices heard. It is an essential right protected by the First Amendment, a right that extends to every nonprofit organization. Put another way: if we, as nonprofit leaders, do not speak out, who will? Nonprofit advocacy is not only as fundamental as motherhood and apple pie, it is a necessity for our society.

If nonprofit advocates are needed as Wind Shifters, how effective are they at shifting the wind?

In recent research, most nonprofit leaders say that engaging in public policy matters is a core function of their organizations.⁵ In fact, eight of 10 charity leaders say their organizations have lobbied or testified before a government body. However, these activities are infrequent and inconsistent. Participation tends to be driven by a sense of crisis, which is often the worst time to engage.

Nonprofit leaders need to turn the extraordinary (advocacy) into the ordinary (fundraising, financial controls, staff management) within their organizations.

(This chapter speaks to only one type of nonprofit organization — the charity that is organized under 501(c)(3) of the tax code and is a tax-exempt organization. There are other types of nonprofits — including trade associations (501(c)(6)), unions (501(c)(5)), and social welfare groups (501(c)(4)) — that have vastly different and less restrictive advocacy rules.)

WHAT IS NONPROFIT ADVOCACY?

There are many types of advocacy, ranging from client advocacy to policy advocacy. This chapter addresses only policy advocacy. Sociologist Craig Jenkins defines policy advocacy as “any attempt to influence the decisions of any institutional elite on behalf of a collective interest.”⁶ This definition goes beyond the normal definition of influencing governmental decisions.

In practical terms, policy advocacy involves efforts to change policies in legislative, administrative and community settings, whether by establishing new laws, regulations or policies, improving existing ones, or defeating initiatives considered harmful or troubling. It can target government or other powerful forces, such as corporate decision-making. Advocacy is a permitted activity for charities. There are only two restrictions: supporting or opposing candidates for elected office is prohibited; and the amount of lobbying — that is, attempts to influence legislation — is limited.

What types of advocacy activities can nonprofits undertake?

Too often, advocacy is equated with lobbying. Lobbying is just one type of advocacy activity and not necessarily the most common. Community organizing or mobilizing, whether to change the behavior of a company or to influence public opinion on governmental policies, is advocacy. Litigation is advocacy. Research that is used to shape the direction of social change initiatives is advocacy. Even commenting on proposed regulations is advocacy. What each of these activities has in common is that nonprofits can do them, and face no restrictions in doing so.

It is clear that nonprofit boards and leadership do not like the word “lobbying.” In our research, a random sample of charities was asked about the frequency of their policy participation. The survey asked, “For some nonprofits, there is a need to advocate new policies before those in government so that policymakers will have a better understanding of the problems facing the community. How often does your organization undertake an effort to advocate with government officials at any level?” For one-third of the survey, the word “lobby” was used instead of “advocate,” and for the other third, the word “educate” was used. Twenty-nine percent of respondents said they never lobby, whereas only 15 percent said they never advocate and 12 percent said they never educate government officials.

In focus groups conducted as a follow-up to the survey, nonprofit leaders expressed disdain for lobbying — or at least the word. For example, the head of a voluntary association in Sacramento, California, said the organization lobbies, but it will never use the word. “We educate legislators,” she said. Some nonprofit leaders went to great pains to find alternatives to the word “lobbying.” One executive director said he calls lobbying “impact analysis.” Others simply said they did not lobby while describing activities that were clearly lobbying. A human services executive director in Austin, Texas, said he did not lobby, right after describing a lobbying effort to get a spending bill enacted. One survey respondent called the researchers to say that “our organization is inappropriate for the study because we’re not involved in public affairs.” Yet, when asked if they deal with public officials, she said, “Oh yes, we harass our state legislators all the time.”

CHART I shows the “advocacy cycle.” Although it is drawn as a circle, advocacy is not cyclical, with one thing leading to another. Rather, it can be amoeba-like, moving from one type of activity to another, back and forth, with nonprofit leaders employing strategies in ways that make sense for the particular issue and circumstances.

Research is an important part of advocacy, as it provides the foundation for policy positions. Empirical research is essential. For example, various studies on the effectiveness of Head Start have been critical to campaigns to increase federal funding. Public opinion research is vitally important in shaping advocacy

CHART I
THE NONPROFIT ADVOCACY CYCLE



campaigns, as it helps nonprofit leaders to know how to frame issues and target certain segments of voters. Policy analysis is sorely needed to assess the impact of various policy proposals put forward by government; it is common for local, state and national organizations to undertake.

Research often leads to policy options that can be advanced. Once policy options have been identified, campaigns are needed to pursue them. These campaigns can involve, among other things, organizing, lobbying, and media advocacy. They also may involve building coalitions to tackle the campaign.

Many nonprofit leaders think that if one is successful in getting a policy enacted, the work is done. In reality, nonprofit leaders need to ensure that policy is executed in the manner it was intended. This may require a campaign to comment on proposed regulations. Or it may require a series of meetings with local, state or federal officials who have responsibility for implementing the new policies.

Once regulations are put in place, nonprofit advocacy also calls for monitoring the implementation and the enforcement practices. At the federal level, many environmental and consumer advocates have complained that regulations are not properly enforced, creating greater urgency to track what the government is doing or developing public mechanisms for tracking regula-

tory compliance. Unfortunately, nonprofit leaders often do not put a premium on this type of advocacy activity.

If working through legislatures and executive branches does not accomplish the desired results, and the litigation option is unsuccessful in achieving proper enforcement of a law or regulation, nonprofit advocacy has the ultimate weapon: change the elected leaders. While charities cannot engage in *partisan* voter actions, they can undertake *nonpartisan* voter activities. For example, nonprofits can conduct voter registrations, candidate forums, and more if done in a manner that does not support or oppose a particular candidate or political party.

No one nonprofit does everything in the advocacy cycle. Rather, the effective nonprofit leader understands the range of activities needed and looks to partner with experts for each type of activity.

Advocacy is not a discrete activity with a start and stop. As baseball great Yogi Berra said, “It ain’t over ‘til it’s over.” In the case of advocacy, it simply ain’t over: there is no end to advocacy. Victories and losses are temporary. The secret to successful advocacy is commitment and persistence — never giving up and never flaunting what appears to be a victory. Celebration is appropriate, but only to re-charge the batteries and get back into the battle.

HOW TO MAKE YOUR ORGANIZATION A WIND SHIFTER

In *Seen but not Heard: Strengthening Nonprofit Advocacy*, I (along with other authors) identified five things to help nonprofit leaders prepare their organizations to engage in advocacy. These ideas are based on a comprehensive multi-year study of charity advocacy throughout the United States (excluding universities, hospitals, and those who do not file IRS Form 990, which is the annual nonprofit tax return).

Discuss advocacy with board and staff.

A key element in any nonprofit organization, whether it is a foundation or grantee, is understanding why advocacy is intrinsically tied to the organization’s mission. Too often, board members only think of advocacy as an activity that can jeopardize an organiza-

tion’s relationship with local or state policymakers or elected leaders. From their perspective, undermining such relationships may also influence decisions about government grants on which that the organization may be reliant. Hence, fear of retribution may breed fear of advocacy. Add to that a general misunderstanding of what advocacy is, its rich relationship to our national heritage, and a general sense that nonprofit advocacy is prohibited — and we have a prescription for disaster. The solution is to have open discussions with staff and board about the importance of advocacy and how it is related to programmatic work undertaken by the organization and its long term goals. In most organizations, achieving the mission necessitates ongoing advocacy.

The senior staff create the organizational climate. If the senior staff do not openly support and encourage advocacy, it will not flourish. When senior staff convey the message that advocacy is tied to the organization’s success, it rubs off on other staff. Indeed, advocacy is a state of mind that can only thrive when the organizational climate encourages it.

Establish internal organizational procedures that make policy decision-making easier.

There must be a clear set of decision steps delineated for staff to follow when taking organizational positions. Does the board need to be involved in decisions? If so, is there a board committee that has the authority to make decisions and a mechanism to meet quickly? Many nonprofit leaders express frustration that their boards want to be involved, when the boards meet only monthly or quarterly, and policy decisions are needed at a faster pace. That is why clear, common-sense rules need to be in place. Research shows that organizations with a board that is engaged in advocacy issues (e.g., establishes a public policy or governmental affairs committee) tends to be more involved in advocacy.

The same is true if the executive director is empowered to advocate. An organization that delegates policymaking authority to the executive director is significantly more likely to engage in public policy than an organization that does not. To enable this, the board may need to explicitly grant authority to the executive director to make policy decisions. The extent of these powers should be clear. Once that is done, similar clarity about the roles for other staff should be developed. What authority do they have to make decisions?

What needs to be brought before the executive director by the staff? These ground rules should be periodically reviewed so that all staff are familiar with them.

Not only does decision-making authority need to be clarified, but the executive director also should be inclusive in involving staff in advocacy, both directly and indirectly. For example, the development staff often are not involved in advocacy campaigns; they are not part of planning or executing initiatives to promote or protect various policies. Yet they are essential to giving life to such campaigns, because without funding, the campaigns will not happen. All staff in the organization have a key role to play in the organization's advocacy activities. These roles should be identified and discussed.

Assign day-to-day advocacy responsibilities to someone other than the executive director.

Most nonprofit organizations have their executive director doing the organizations' public policy work. Yet research shows that organizations that assign day-to-day public policy responsibilities to someone other than the executive director are more likely to engage in advocacy with more consistency. The executive director has many responsibilities. The executive director needs to set the right climate to support advocacy and have ultimate decision-making authority, but he or she needs to delegate the day-to-day work to others, even if they are volunteers.

Belong to associations that represent you before government.

Those nonprofits joining associations are more engaged in advocacy than those not joining associations. This is particularly true when local or state groups join national organizations. Active participation in these associations can bring results. Don't hesitate to forward their action alerts to your constituents. Nonprofit advocates are often told to send out alerts sparingly, that too many "asks" will tire the audience. However, research shows the more the "asks," the more the responses. Do not be afraid to ask others to take action.

Get training.

Many nonprofit leaders complain they do not have the resources to engage in advocacy. In fact, it is most often a question of priorities. It is a wise investment to

be an advocate, often resulting in more resources for the organization, if not moving closer to realizing the mission of the organization. Accordingly, organizations need to budget for training and technical assistance in advocacy.

CHARITY LOBBYING RULES IN SUMMARY

As mentioned above, there are *no* restrictions on nonprofit advocacy with the exception of lobbying and partisan electioneering. However, it is important to understand those two restricted areas.

RESTRICTIONS ON LOBBYING

Only 501(c)(3) groups have restrictions on the amount of lobbying that they may undertake. (There are no limits on a 501(c)(4) social welfare group.) Congress imposed restrictions on lobbying by charities in part because donors receive a tax deduction for their contributions. The U.S. Supreme Court construed this as a form of government subsidy. Hence, the government has a right to regulate speech. Foundations (except community foundations) cannot lobby, except in self-defense, and even in such cases cannot engage in grassroots lobbying (which is defined below).

The limits established in the tax code for nonprofit lobbying (described below) are quite liberal for most nonprofits. Violating the tax code by excessive lobbying can result in tax penalties or even loss of the organization's tax-exempt status. The key point is that charities *can* lobby. While the tax code places restrictions on the amount of lobbying, most charities do not come close to the limits. Additionally, the tax code places no restrictions on other forms of issue advocacy as long as they are not construed as partisan electoral activities.

(The limits on lobbying discussed here are imposed by the tax code and affect the organization's status as a nonprofit organization. However, if a nonprofit receives a federal grant, it must also comply with additional rules about using government money for lobbying. In most cases, nonprofits may not use federal funds to lobby at any level. However, in most cases, there are no restrictions, other than tax code limitations, on using non-federal funds (e.g., private funds) for lobbying. Use of federal funds for lobbying can

result in fines and possible loss of grants, but it has no bearing on the organization's tax-exempt status.)

LOBBYING RULES IN THE TAX CODE

All charities have a choice of two sets of IRS rules to follow regarding lobbying expenditures: *the substantial part test* or the *expenditure test*, also known as the *501(h) election*.

When a charity receives its tax exemption from the IRS, it automatically is assigned the substantial part test, meaning that lobbying can only be an insubstantial part of an organization's work. For most charities, the expenditure test is the better choice because it is less ambiguous in that it is based on expenditure ceilings. However, using the expenditure test requires the charity to select that option by filling out the short IRS Form 5768⁷ which takes less than two minutes to complete.

The Substantial Part Test

The IRS never has defined what "substantial part" really means — and the courts have given different interpretations.

A 1955 court decision (*Seasongood v. Commissioner* 227 F.2d 907 (6th Cir. 1955)) held that if a charity spent less than five percent of its time and effort on lobbying, it was insubstantial. But the 1966 IRS decision to revoke the Sierra Club's charitable status demonstrated that the question was not solely about how much money or time an organization spent on lobbying. According to the chief executive officer of the Sierra Club at that time, the IRS took action primarily because the lobbying campaigns undertaken by the organization were too effective. "Our offense was not that we lobbied too much but too blatantly," said J. Michael McCloskey in a 2004 interview. In this case, the Sierra Club ran a series of ads to stop construction of dams in the West and was highly effective. Other court decisions have relied on a "facts and circumstances" test, leaving open the ambiguity.

A 1975 IRS General Counsel Memorandum (36148) confirmed the potential difficulty of determining substantial lobbying. "The percentage of the budget dedicated to a given activity is only one type of evidence of

substantiality. Others are the amount of volunteer time devoted to the activity, the amount of publicity the organization assigns to the activity, and the continuous or intermittent nature of the organization's attention to it." The IRS recently revised its Form 990, the annual tax return for nonprofits, and now requires a fair amount of reporting for those charities under the substantial part test. For example, IRS wants to know if the organization used volunteers for lobbying, how much was spent on ads, and many other activities. Yet there is no clear definition of even what is defined as lobbying under the substantial part test. Nevertheless, a one-time violation can result in loss of tax exemption.

The Expenditure Test

The expenditure test was enacted in 1976 and focuses on the money spent on lobbying. (Activities by volunteers do not count toward lobbying limits if no money is spent on volunteers.⁸ The test provides clear ceilings on how much money an organization can spend on lobbying, and clear definitions (though complex) of what constitutes lobbying. One-time violation of the expenditure test does not result in loss of tax exemption; instead, there is a tax imposed. Loss of tax exemption can occur, however, if violations occur over multiple years.

Under the expenditure test, lobbying is divided into two categories: Direct Lobbying and Grassroots Lobbying.

Direct lobbying occurs when an organization attempts to influence specific legislation by stating a position to a legislator or other government employee who participates in the formulation of legislation. The communication must refer to specific legislation and reflect a point of view before it is considered lobbying. This definition applies to local, state, or federal legislation.⁹ However, it only applies to legislative activities, not to administrative actions, such as advocating on regulatory matters.

Grassroots lobbying, also called indirect lobbying, occurs when an organization urges the public, or a segment of the public, to take action on specific legislation. To be grassroots lobbying, the communication must: (a) refer to specific legislation; (b) reflect a point of view on the legislation; and (c) carry a call to action, which provides information about how to contact

legislators or the position legislators have on the legislation.¹⁰

There are a host of more detailed rules covering the use of paid advertising, communicating with members, actions on referenda, etc. There are a number of organizations, online materials, and books to assist nonprofits with these details. Additionally, nonprofits should consider consulting with a lawyer or accountant knowledgeable about the IRS regulations.

For purposes of this summary of the law and regulations, it is also important to know about five key exemptions to the definition of lobbying:

Nonpartisan analysis, study or research.

Articles and publications that are widely distributed and do not contain all the items that would constitute a grassroots lobbying communication are not counted as lobbying. For example, my organization, OMB Watch, could write an article highly critical of proposed legislation. We could identify the bill and indicate who has sponsored it. We could write about the devastating impact the legislation would have. We could also state our opinion that the legislation should be defeated. Thus, many documents that reflect a point of view can be widely distributed and not count as a lobbying expense. The key elements are that the analysis must be a “full and fair” description of the legislation, widely distributed, and not contain a call to action. However, if a nonpartisan analysis or study was conducted with knowing intent to be used in a lobbying campaign, then the analysis or study will be considered lobbying.

Providing technical assistance, such as testimony, in response to a written request.

It is not unusual for nonprofit leaders to testify at various legislative hearings — and to take a firm position about legislation being considered. If the testimony was invited — and the organization receives a written request from the committee chair — the cost of preparing, delivering, and disseminating the testimony is not a lobbying expense.

Self-defense lobbying.

Taking action on legislative proposals that influence the existence of the organization, its powers and duties, its tax-exempt status, or the deductibility of contribu-

tions will not be considered lobbying. While the definition of these self-defense activities can be debated, it is clear that actions such as lobbying for more money for your organization or the constituency you represent will not be considered a self-defense exception; hence, it is a lobbying activity.

Influencing executive branch actions.

Campaigns to win a grant or contract, fights to modify agency regulations, or other types of actions targeting the executive branch are not considered lobbying expenditures. (In some states, nonprofits are required to register to lobby and report on such executive branch communications. But there is no limit on the amount that can be done.) The IRS places no restrictions on these types of activities, with these exceptions: trying to get high-level executive branch employees to lobby the legislature for a particular action or asking them to veto or not veto a bill.

Discussion of broad social, economic and similar policy issues.

Nonprofits are permitted to discuss broad policy topics without any limitation; these communications do not count as lobbying expenditures. So, a nonprofit can communicate policy positions on gun control, climate change, right to life, or any other controversial subject without having to count it as lobbying. The only time this isn't true is when there is legislation that is being considered and is widely known by the language you are using (e.g., gun control).

As mentioned above, the lobbying ceilings are quite permissible. **TABLE 1** provides information on how much money can be spent on direct and grassroots lobbying. The IRS uses a sliding scale based on the budget size of the organization. The ceiling for direct lobbying is quite high, and few organizations come close to the ceiling. The ceiling for grassroots lobbying may present a problem for organizations that seek to be very visible. For example, if the organization chooses to run paid ads on television or in newspapers, the cost may cause the organization to be close to or exceed the grassroots lobbying limit.

Even though the expenditure test generally is more favorable for nonprofits, only about 3% of charities elect to file under these rules.

TABLE I
LOBBYING CEILINGS UNDER THE IRS EXPENDITURE TEST

Exempt Purpose Expenditures	Total Allowable Lobbying Expenditures	Allowable Grassroots Lobbying Expenditures
Up to \$500,000	20%	\$25% of Direct
\$500,000 – \$1 million	\$100,000 + 15% of excess over \$500,000	\$25,000 + 3.75% of excess over \$500,000
\$1 million – \$1.5 million	\$175,000 + 10% of excess over \$1 million	\$43,750 + 2.5% of excess over \$1 million
\$1.5 million – \$17 million	\$225,000 + 5% of excess over \$1.5 million	\$56,250 + 1.25% of excess over \$1.5 million
Over \$17 million	\$1 million	\$250,000

Example:

If an organization had \$1.2 million in exempt purpose expenditures, it would be permitted to spend \$195,000 on lobbying activities, with up to 25% of that amount (\$48,750) going toward grassroots lobbying. To calculate allowable lobbying expenditures in this example:

1. Look at the table for the category with the correct exempt purpose expenditures. In this case, start with the \$175,000 allowed for organizations between \$1 million and \$1.5 million.
2. Now subtract \$1 million from \$1.2 million, this organization's exempt purpose expenditure amount. This equals \$200,000.
3. The table instructs you to take 10% of that \$200,000, or \$20,000, and add it to the \$175,000 from Step 1. Thus, the total lobby ceiling for the organization is \$195,000.

\$175,000
 + \$20,000 (10% of \$200,000)
 \$195,000

\$43,750
 + \$5,000 (2.5% of \$200,000)
 \$48,750

THE RULES FOR FOUNDATIONS

Community foundations operate under the same rules as any other charity: they can operate under the substantial part test or choose the expenditure test. Other types of foundations cannot lobby, except for direct lobbying in self-defense and when acting on a program jointly funded with government. In no case may a private foundation engage in grassroots lobbying.

While foundations, other than community foundations, have limits on their ability to engage in lobbying, they can provide grants to support lobbying in two ways. First, they can give general support grants, which a nonprofit organization can use for lobbying. Second, the foundation can give project-specific grants that have lobbying activities as part of the project so long as the amount of the grant is not larger than the amount being spent on non-lobbying in the project.

Although there are limitations on foundations engaging in or funding lobbying, there are no limits on engaging in or supporting other types of advocacy activities. Many foundations have put various limitations on lobbying in their grant letters, even though it is not required by law or regulation, and is unnecessary. Oftentimes, the restrictive language is inserted to assuage concerned lawyers, but the downside is that it unnecessarily chills nonprofit lobbying.

NONPARTISAN VOTER ENGAGEMENT RULES IN THE TAX CODE

As mentioned above, charities may not support or oppose a candidate for office, often called electioneering.¹⁰ (This also applies to congregations and foundations.) However, charities may engage in nonpartisan voter activities. These activities include such actions as candidate forums, candidate questionnaires and legislative scorecards, voter registration, and get-out-the vote activities.

Unlike the lobbying rules, the regulations on voter engagement do not have bright lines or safe harbors that make clear what can and cannot be done. In June 2007, the IRS provided a Revenue Ruling (2007-41, 2007-25 I.R.B., June 18, 2007) that gives guidelines on what charities can do. However, the Revenue Ruling makes clear that the IRS operates under a “facts and circumstances” assessment, which means that each action taken by a nonprofit organization can be judged by the IRS as to whether it is permissible or not.¹² In other words, charities lack certainty on what may be undertaken; a charitable organization takes on the voter activity with a certain amount of risk.

CANDIDATE FORUMS

Nonprofits can host candidate forums as long as they meet the nonpartisan criteria. The IRS provides some guidance on what a nonpartisan candidate forum might include. The nonprofit organization must meet the following criteria:

- Invite all qualified candidates to the event;
- Have at least two candidates (or their representatives) attend the event. This participation can be sequential if hosting more than one event;
- Have questions prepared and presented by an independent, nonpartisan panel or the audience;
- Have topics that are not narrowly drawn. The topics can include issues that candidates would address if elected and are of interest to the public;
- Provide each candidate an equal opportunity to present views on the subject; and
- Prohibit the moderator from adding comments approving or disapproving of the responses from the candidates.

CANDIDATE QUESTIONNAIRES

Nonprofits can play a leadership role in surveying candidates to determine their views about a range of issues. Like forums, the IRS provides guidance on factors that make a such surveys nonpartisan. Nonprofits must:

- Survey all candidates. The candidates must be given enough time to respond to the questionnaire and be given an opportunity to express their views (e.g., comment block after yes/no questions). The organization can limit the length of the comment block so as to avoid candidates submitting lengthy issue positions from the campaign;
- Publish the responses from the candidates without any editing of content (including withholding portions of responses except if candidate exceeds standard length limit). The published responses cannot be compared to the organization’s ideal answers; and
- Ask unbiased questions and not reflect a bias of the sponsoring organization. Questions also must be on broad topics that are issues the candidate would address if elected and are of interest to the public.

VOTER REGISTRATION AND GET OUT THE VOTE

There are a variety of rules that should be followed when conducting voter registration drives. First and foremost, voter registration drives must be nonpartisan — that is, they cannot indicate support or opposition for a candidate or party. Instead, the drive must be limited to encouraging people to exercise their right to vote, without asking them how they intend to vote. The sites for voter registration drives must be based on neutral criteria, and not chosen to influence the outcome of an election. However, voter registration drives may target disadvantaged or under-represented voters, or a group defined by broadly shared common interests, such as farmers or youth.

Funding sources, including foundations, cannot require resources to be put into a particular state or location for registering voters. Thus, to be considered nonpartisan, a voter registration drive cannot be controlled by a funder who wants to increase voter registrations in politically important states.

Nonpartisan get out the vote (GOTV) activities also are permitted. However, the rules regarding voter registration and GOTV have certain ambiguities. It is wise to consult a tax law expert on these rules.

LEGISLATIVE SCORECARDS AND VOTER GUIDES

Nonprofits can provide legislative scorecards — that is, a listing of how legislators vote on specific bills. One key criteria to determine if the scorecard is nonpartisan is whether the nonprofit regularly publishes the scorecard, regardless of whether it is an election year. If the scorecard is just published during an election year, it is less likely to be identified as nonpartisan by the IRS. Additionally, the publication timing of the scorecard is important; it cannot be tied to the election cycle. If the nonprofit regularly publishes the scorecard at its annual meeting, then it should do the same even in an election year.

There are several other criteria to consider. The scorecard:

- Should have the voting records of all legislators representing the region;
- Should not identify those legislators who are candidates for election or refer to upcoming elections;
- Should cover a broad range of issues on which votes were taken. It cannot be done just for a narrow set of issues; and
- Should not identify the organization's position on each vote (except if narrowly distributed to members).

Nonpartisan voter guides cannot provide legislative scorecards or summaries of the candidate's positions. Instead, nonpartisan voter guides are limited to general information such as location of polling places or listing of candidates.

LOBBYING AND ELECTIONEERING WITH FEDERAL FUNDS

In general, federal grantees cannot use federal funds directly or indirectly to lobby or engage in electioneering activities. These same rules apply to nearly all state funds.

Nonprofits can look to four areas where laws and regulations govern the use of federal funds:

The Anti-Lobbying Act (18 USC §1913)

This law was established in 1919 to restrict government employees from lobbying, but covers all appropriated funds. Thus, it covers grantees and contractors.

It states that no appropriated funds can be used for lobbying. In 2002, it was expanded from restricting lobbying Congress to restricting lobbying all governments (i.e., local, state, and international). There are some exceptions, primarily if Congress explicitly authorizes lobbying.

Appropriations riders

These often are annual restrictions put into spending bills. For example, each year, the bill covering most human services spending prohibits using funds covered by the bill for lobbying.

Authorizing legislation

There are restrictions (or explicit permission) on lobbying or advocacy that may be specific to a particular program. For example, funding under the Legal Services Corporation comes with restrictions far more extreme than the rest of government funds, and Head Start has very tight restrictions on voter engagement. On the other hand, some laws, such as the Developmental Disabilities Act, provide for advocacy through the Protection and Advocacy program.

Cost principles

The government uses cost principles to indicate what it will and will not reimburse under grants. One key cost principle is Circular A-122, Cost Principles for Nonprofit Organizations, which is published by the Office of Management and Budget and applies to most nonprofits. Appendix B, Item 25 of the Circular says that the government will not allow the expenditure of federal funds for lobbying or political campaigns. Some nonprofits are covered by different circulars and rules, but all follow the lobbying restrictions in Circular A-122. See **TABLE 2** for what cost principles and general rules apply for each type of grantee. These cost principles become binding under the execution of the grant award and are enclosed with all grant notifications.

CIRCULAR A-122

Since the early 1980s, under Circular A-122, nonprofits cannot use federal funds to:

- Influence federal, state, or local elections, referenda, or initiatives;
- Assist a political party, campaign, PAC, or other entity that is established to influence election outcomes;

- Attempt to influence federal or state legislation, either directly or indirectly; or
- Engage in “legislative liaison” activities (e.g., attend legislative hearings) when in support of lobbying activities.

These rules apply to federal and state governments but not local governments. This is a moot point since other federal laws, such as the Anti-Lobbying Act, prohibit using federal funds for lobbying any government.

Even though these rules were developed in the early 1980s, the federal government has provided little in the way of explanatory information about the definitions used in the restrictions or specific examples of application. Additionally, there is a paucity of information from lawsuits and other challenges to the rules. Instead, nonprofits have often relied on communication between Congress and officials from the Office of Management and Budget from the 1980s to provide context to the rules.

TABLE 2
FEDERAL GRANT RULES THAT NONPROFITS NEED TO FOLLOW
(FOR NONPROFITS RECEIVING FEDERAL GRANTS)

Type of Recipient	Name of Document	Title and Federal Register Citations
Cost Principles		
Nonprofit Orgs. (except those listed below)	OMB Circular A-122 (Attachment C excludes some organizations)	Cost Principles for Nonprofit Organizations http://www.whitehouse.gov/omb/circulars/a122/a122_2004.html
Institutions of Higher Education	OMB Circular A-21	Cost Principles for Educational Institutions http://www.whitehouse.gov/omb/circulars/a021/a021.html
Hospitals & Health Institutions	45 CFR 74	Principles for Determining Costs Applicable to R&D Grants and Contracts with Hospitals http://eclkc.ohs.acf.hhs.gov/hslc/Program%20Design%20and%20Management/Fiscal/Legislation%20&%20Regulations/Title%2045%20CFR%20Part%2074/CFR82107.htm
State, Local, & Indian Tribal Governments	OMB Circular A-87	Cost Principles for State, Local, and Indian Tribal Governments http://whitehouse.gov/omb/circulars/a087/toc.html
General Requirements		
State, Local, & Indian Tribal Governments, Nonprofit Orgs.	Each Agency Regulations	Grants Management Common Rule http://www.whitehouse.gov/omb/grants/chart.html
Higher Education Institutions, Hospitals, Other Nonprofit Orgs.	OMB Circular A-110 (Being replaced by agency rules)	Uniform Administrative Requirements for Grants and other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations http://www.whitehouse.gov/omb/circulars/a110/a110.html
State, Local, & Indian Tribal Governments	OMB Circular A-133	Audits of States, Local Governments, and Nonprofit Organizations http://www.whitehouse.gov/omb/circulars/a133/a133.html
Audit		
State, Local & Indian Tribal Governments, Nonprofit Orgs.	OMB Circular A-133	Audits of States, Local Governments, and Nonprofit Organizations http://www.whitehouse.gov/omb/circulars/a133/a133.html A-133 Compliance Supplement (annual) http://www.whitehouse.gov/omb/circulars/a133_compliance/05/cs5updates.html

Federal grant rules, such as Circular A-122, follow wherever the federal dollar goes. Thus, even though a nonprofit organization receives money from the state, those funds may be covered by federal grant rules if the state is passing through federal funds. Similarly, if another organization receives a federal grant and subcontracts some work to a different nonprofit organization, the subcontracted organization is obligated to follow the federal grant rules. The major exception to this rule is federal block grants. Under block grants, the federal government has transferred responsibility to the state or local government. It appears that all states, however, have embraced the principles articulated in Circular A-122.

Additionally, if a nonprofit is required to provide a match on a federal grant, those matching dollars are also considered federal funds for the purposes of the grant rules. This includes items such as ticket sales if the event is paid for with federal funds. Thus, these matching dollars also cannot be used for lobbying or political campaigns.

Circular A-122 provides three exemptions from the lobbying restrictions:

- Documented requests from a legislative body on topics related to the performance of the grant so long as the information is readily obtainable and deliverable. These documented requests should be in writing, but Circular A-122 does not specifically require that. Additionally, the preparation of testimony for the legislative body must meet the readily obtainable and deliverable requirement.
- Direct lobbying at the state level to reduce the cost of the grant or to avoid material impairment to perform the grant. This is a rare circumstance since one option is an action at the state level that results in a savings to the federal grant costs.
- Any activity specifically authorized by statute to be undertaken with the grant.

YOUR NONPROFIT CAN LOBBY EVEN IF YOU RECEIVE GOVERNMENT FUNDS

In a recent survey of nonprofits, 50% thought they could not lobby if they received federal grants. This is emphatically wrong!

The rules above only limit the use of federal funds for lobbying. They do not restrict the use of your privately raised funds (except if used for matching the federal funds). Thus, to the extent permitted under the tax code and restrictions imposed by your private donors, you can use those funds to lobby.

There are a few techniques that nonprofits that receive government funds should keep in mind:

- Any employee who *might* lobby should not be listed with 100% of his or her time on the federally funded project. Use private funds to pay for part of the employee's salary and benefits so that the person can have the freedom to lobby.
- All employees should keep time logs so that it is clear when they lobby. Circular A-122 requires any employee who spends 25 percent or more of his/her time lobbying to provide time logs, calendars, or similar records. To be safe, it is smarter to have all employees do it.
- In most cases, you are permitted to cost-allocate expenses. This means that if you go to a conference on your federal grant and there is a lobby day or sessions devoted to lobbying activities, those portions of your trip should be paid for with private funds.
- If in doubt, consult your grant officer from government. That person can provide advice to assess whether the expenditure is ordinary and necessary and, therefore, potentially allowable under federal grant rules.

If you follow these simple rules, your organization can lobby even if it receives government grants.

WIND SHIFTING — REVISITED

TABLE 3 provides a summary of the various rules for different types of charities. The bottom line is that lobbying is legal — and there is no limit on general advocacy activities (non-lobbying).

Nevertheless, all these rules can seem quite intimidating. In fact, our research indicates that the tax rules (not including the grant rules) are perceived to be the greatest barrier, after money, to nonprofit policy participation (see **CHART 2**). Unfortunately, our research also

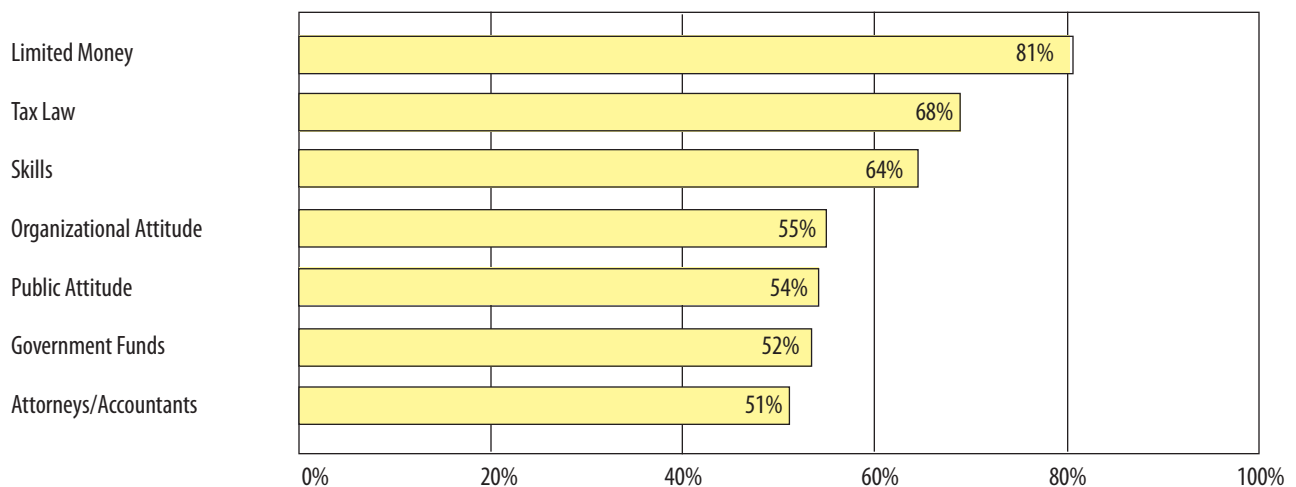
shows that if you trained nonprofit leaders on the tax rules, provided enough money to engage in advocacy, and supplemented it with the training that is needed to build staff skills, it would not likely make a significant difference.

The key is building the climate within the organization where advocacy can flourish. This means finding the motivational elements that would encourage public policy participation. Our research shows that the top

two motivational forces for engaging in public policy are supporting the organization’s mission and raising awareness of the issues the organization addresses (see **CHART 3**). What the research does not show is how to build in these motivational factors in supporting the nonprofit sector. We do know about internal and external organizational elements to address once the organization becomes motivated, but we have more to learn about initial motivation.

CHART 2
BARRIERS TO POLICY PARTICIPATION¹³

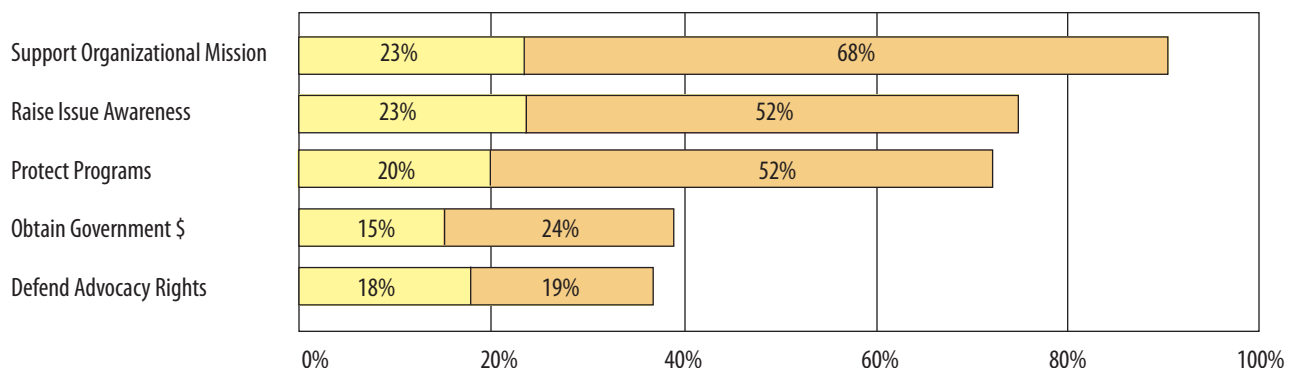
Money, tax rules, and staff skills are the top three barriers to policy participation.



The % of Respondents Who Say It’s a Barrier

CHART 3
WHAT MOTIVATES POLICY INVOLVEMENT?¹⁴

High Highest



The % of Respondents

TABLE 3
NONPROFIT CHARITABLE ADVOCACY RIGHTS IN SUMMARY

	Charities	Congregations	Community Foundations	Foundations
Lobbying				
Direct Lobbying ¹⁶	YES, but cannot be substantial part of organization activity or above a specific expenditure threshold	YES, but cannot be substantial part of their activity	YES, but cannot be substantial part of organization activity or above a specific expenditure threshold	NO, except in self-defense or jointly funded projects with government
Grassroots Lobbying ¹⁷	YES, but cannot be substantial part of organization activity or above a specific expenditure threshold	YES, but cannot be substantial part of their activity	YES, but cannot be substantial part of organization activity or above a specific expenditure threshold	NO
Referenda ¹⁸	YES, it is a form of direct lobbying	YES, but cannot be substantial part of their activity	YES, it is a form of direct lobbying	NO
Give Grants for Lobbying	YES, but it must be counted toward granting the charity's substantial part or expenditure test	YES, but it must be counted toward the substantial part test	YES, but it must be counted toward the community foundation's substantial part or expenditure test	YES, when given as general support grants or under project-specific grants that are not larger than the non-lobbying portion of the project
Advocacy				
Research	YES, no limits	YES, no limits	YES, no limits	YES, no limits
Administrative Actions (e.g., influencing regulations)	YES, no limits	YES, no limits	YES, no limits	YES, no limits
Litigation	YES, no limits	YES, no limits	YES, no limits	YES, no limits
Community Organizing	YES, no limits	YES, no limits	YES, no limits	YES, no limits
Other Non-legislative Actions	YES, no limits	YES, no limits	YES, no limits	YES, no limits
Grants for General Advocacy	YES, no limits	YES, no limits	YES, no limits	YES, no limits

Table continued on following page.

TABLE 3 CONTINUED
NONPROFIT CHARITABLE ADVOCACY RIGHTS IN SUMMARY

	Charities	Congregations	Community Foundations	Foundations
Nonpartisan Voter Activities¹⁹				
Candidate Forums and Questionnaires	YES	YES	YES	YES
Legislative Scorecards and Guides	YES	YES	YES	YES
Voter Registration	YES	YES	YES	YES, but grantee has to meet certain requirements
Get Out the Vote (GOTV)	YES	YES	YES	YES
Issue Advocacy	YES	YES	YES	YES
Electioneering²⁰	NO	NO	NO	NO
<p>¹⁶ Direct lobbying is defined as attempts to influence legislation at any level of government. Such communications must refer to specific legislation and reflect a view on the legislation.</p> <p>¹⁷ Grassroots lobbying is defined as attempts to influence legislation at any level of government by communicating with the public. Such communications must refer to specific legislation, reflect a view on the legislation, and have a call to action. A call to action must tell the public to contact legislators about the legislation, provide the address, phone number, or other ways (e.g., petitions, email) of contacting legislators, or identify a specific legislator who is undecided or will oppose the legislation or serves on the committee overseeing the legislation.</p>		<p>¹⁸ Referenda include ballot measures, constitutional changes, or other actions submitted directly to the public for approval. Since the public is the body granting approval, these actions are considered direct lobbying.</p> <p>¹⁹ The Internal Revenue Service provides examples of what constitutes nonpartisan activities. If the activities are taken in closely contested elections only, the IRS will not consider the activity to be nonpartisan. The IRS provides requirements that must be met for each of the types of activities (e.g., candidate forums, questionnaires, voter guides) to be considered nonpartisan. Meeting these requirements is not a safe harbor from IRS investigation.</p> <p>²⁰ Electioneering means support for or opposition to a candidate or political party for elected office.</p>		

If there is one thing to take away from this chapter, it is that advocacy is vital to our democracy and that nonprofit organization not only can do it, but *must* do it. Engaging in public policy is a responsibility, not just an option. It strengthens our civil society; it makes our organizations stronger; it makes this a better country to live in; and it helps a nonprofit organization move closer to achieving its mission.

Strikingly, a new book on high-performing nonprofits notes that less effective groups only provide direct services and avoid politics. High-performing nonprofits advocate for policy change *and* run programs.¹⁵ Let's hope for more high-performing groups as we continue the work to improve the effectiveness of the nonprofit sector.

ABOUT THE AUTHOR

Gary D. Bass, Ph.D., is the Founder and Executive Director of OMB Watch. He is widely known for assisting nonprofit organizations in better understanding federal rules affecting their organizations and constituencies and was recently selected as one of the *Nonprofit Times* Power and Influence Top 50.

Prior to founding OMB Watch, Bass was President of the Human Services Information Center, where he wrote two books and numerous articles on human services issues, and published the Human Services *INSIDER*, a bimonthly newsletter on the politics of federal human services program. He has also served as: Director of Liaison for the International Year of Disabled Persons; consultant on several projects in special education and the mental health of children, and youth — most notably, the preparation of the first annual report to Congress on the implementation of the Education of All Handicapped Children Act (P.L. 94-142); Special Assistant to Wilbur Cohen, then chair of the Michigan Governor's Task Force on the Investigation and Prevention of Abuse in Residential Institutions; and in juvenile justice and community corrections.

Bass received a combined doctorate in psychology and education from the University of Michigan, along with the University's highest award for graduate student teaching and several awards for academic excellence.



Gary D. Bass, Ph.D.

ENDNOTES

- ¹ Charities — 501(c)(3) organizations — cannot support or oppose candidates for elected office.
- ² See: http://www.donorsforum.org/forms_pdf/advocacy.pdf
- ³ Tocqueville, Alexis. *Democracy in America*, (George Lawrence, trans.; J.P. Meyer (ed.)), New York: Harper and Row, 1969, p. 513.
- ⁴ O’Connell, Brian. *People Power: Service, Advocacy, and Empowerment*, New York: Foundation Center, 1994, pp. 43.
- ⁵ This chapter refers to research that was conducted by this author along with others who work at OMB Watch, Tufts University, and the Center for Lobbying in the Public Interest. The findings can be found in the following book, which is available from the Aspen Institute: Bass, Gary D., David F. Arons, Kay Guinane, Matthew F. Carter. *Seen but not Heard: Strengthening Nonprofit Advocacy*, Washington DC: Aspen Institute, 2007.
- The research is based on a national survey of 2,735 randomly selected charities that file IRS Form 990, with the exception of hospitals, universities, and private foundations. The survey was conducted January to June 2000 and had a 63.7% response rate. Additionally, there were approximately 45 telephone interviews with executive directors who responded to the survey conducted from September 2000 to February 2001. Finally, there were 17 focus groups held throughout the country, comprised of executive directors, board members, and foundation staff from February to September 2001.
- ⁶ Jenkins, J. Craig. “Nonprofit Organizations and Policy Advocacy,” in Walter Powell (ed.), *The Nonprofit Sector: A Research Handbook*, New Haven: Yale University Press, 1987, 296-318.
- ⁷ See: <http://www.irs.gov/pub/irs-pdf/f5768.pdf>
- ⁸ Religious organizations are not eligible to use the substantial part test. Additionally, they are not required to file the annual Form 990, raising questions how the IRS can know whether they meet the substantial part test.
- ⁹ Direct lobbying also includes efforts to get executive branch officials to take action on legislative matters. The communication with the executive branch official must refer to specific legislation, reflect a point of view, and primarily be about influencing the legislation. Additionally, actions taken to support or oppose referenda are considered direct lobbying. In this case, the public is considered the legislative body with regard to referenda or ballot initiatives; hence, communicating with the public is considered direct lobbying.
- ¹⁰ There is a special rule, known as the mass media rule, that says if the legislation will be considered within two weeks and is a widely known subject, then an ad that does not contain the call to action is still considered a grassroots lobbying expenditure (unless the ad is part of an ongoing series of ads that started before the legislation was to be considered).
- ¹¹ Other types of nonprofits, such as 501(c)(4) social welfare groups, can engage in partisan electioneering. For 501(c)(4) groups, the activity cannot be the primary purpose of the organization. For 527 groups, another type of nonprofit, it cannot be coordinated with the candidate or party. In the case of 527 groups, they must register with the Federal Election Commission and disclose donors. In the case of 501(c)(4) Z groups, in most cases they do not need to register with the FEC and therefore do not need to disclose their donors. Since 501(c)(3) groups are not permitted to engage in partisan electioneering, they do not need to register with the FEC or disclose their donors. However, at the time of this writing, the FEC is contemplating a regulation that may require 501(c)(3) organizations that engage in issue advocacy to register with the FEC and disclose donors.
- ¹² This should not imply that the IRS actually reviews each activity. IRS enforcement has been widely criticized by nonprofit sector leaders.
- ¹³ Bass, Gary D., David F. Arons, Kay Guinane, and Matthew F. Carter. *Seen but Not Heard: Strengthening Nonprofit Advocacy*, Aspen Institute: Washington, D.C., 2007. Chart is derived from Table 4-12 (page 170).
- ¹⁴ Bass, Gary D., David F. Arons, Kay Guinane, and Matthew F. Carter. *Seen but Not Heard: Strengthening Nonprofit Advocacy*, Aspen Institute: Washington, D.C., 2007. Chart is derived from Table 4-11 (page 168).
- ¹⁵ *Forces for Good: The Six Practices of High-Impact Nonprofits*, Leslie R. Crutchfield and Heather McLeod Grant, John Wiley & Sons, 2008.

USEFUL RESOURCES

ORGANIZATIONS

Alliance for Justice: <http://www.afj.org/for-nonprofits-foundations/>

Center for Lobbying in the Public Interest: <http://www.clpi.org>

NPAction (operated by OMB Watch): <http://www.npaction.org>

OMB Watch: <http://www.ombwatch.org>

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Smucker, Bob. *The Nonprofit Lobbying Guide* (2nd Edition), Washington, DC: The Independent Sector, 1999.