

Chapter 1 : Lobbying - Wikipedia

Political activities and legislative activities (commonly referred to as lobbying) are two different things and are subject to two different sets of rules and have different consequences of exceeding the limitations.

Who must file Schedule C? If an organization has an ownership interest in a joint venture that conducts political campaign activities or lobbying activities, the organization must report its share of such activity occurring in its tax year on Schedule C. What is a Lobbying Activity? The IRS defines "lobbying activity" as attempts to influence legislation by propaganda or otherwise, presentation of testimony at public hearings held by legislative committees, correspondence and conferences with legislators and their staffs, communications by electronic means, and publication of documents advocating specific legislative action. What is Grassroots Lobbying? A grassroots lobbying communication is any attempt to influence any legislation through an attempt to affect the opinions of the general public or any part of the general public. A communication is generally not a grassroots lobbying communication unless in addition to referring to specific legislation and reflecting a view on that legislation it encourages recipients to take action about the specific legislation. What is Direct Lobbying? A direct lobbying communication is any attempt to influence any legislation through communication with: A member or employee of a legislative or similar body A governmental official or employee other than a member or employee of a legislative body who may participate in the formulation of the legislation, but only if the principal purpose of the communication is to influence legislation The public in a referendum, initiative, constitutional amendment, or similar procedure What are Lobbying Expenditures? Lobbying expenditures are expenditures including allocable overhead and administrative costs paid or incurred for the purpose of attempting to influence legislation: Through communication with any member or employee of a legislative or similar body, or with any government official or employee who may participate in the formulation of the legislation. By attempting to affect the opinions of the general public. Political campaign activities have occurred if the organization participated or intervened in including the publishing of statements any political campaign on behalf of or in opposition to any candidate for public office, directly or indirectly. Additional Information Section h Section h , the lobbying expenditure test, defines and limits the amount a public charity may spend on direct and grassroots lobbying. Section Section defines political organizations, meaning a party, committee, association, fund, or other organization whether or not incorporated organized and operated primarily for the purpose of directly or indirectly accepting contributions or making expenditures, or both, for an exempt function. Section c 4 The Internal Revenue Code section c 4 provides for the exemption of two very different types of organizations with their own distinct qualification requirements. These are social welfare organizations and local associations of employees. Section c 5 Section c 5 provides for exemption of labor, agricultural, or horticultural organizations. The requirements to be considered an exempt organization under this section are as follows: The net earnings of the organization may not inure to the benefit of any member private benefits to any individual. The objects of the organization must be the betterment of conditions of those engaged in the pursuits of labor, agriculture, or horticulture, the improvement of the grade of their products, and the development of a higher degree of efficiency in their respective occupations. Section c 6 Section c 6 of the Internal Revenue Code provides for the exemption of business leagues, chambers of commerce, real estate boards, boards of trade and professional football leagues, which are not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual. It signifies to the IRS that a section c 3 organization is electing to have or is revoking their election to have lobbying expenditures. Income Tax Return for Certain Political Organizations, is for political organizations and certain exempt organizations to report their political organization taxable income and income tax liability under section

Chapter 2 : Political Campaign Activities - Risks to Tax-Exempt Status | National Council of Nonprofits

Campaign Finance and Lobbying The Political Reform Division, Secretary of State, is located at - 11th Street, Room , Sacramento, CA , phone () Read more about Campaign Finance and Lobbying Activities.

The university encourages members of the JHU community – students, faculty, and staff – to be engaged civically and to participate in the electoral process at all levels: A violation, whether intentional or unintentional, could have serious ramifications for the university. If you have been invited to testify before a government body, have any questions about engaging in lobbying at the local, state or federal level, or a question about ethics and compliance please reach out to us at gca@jhu.edu. Memo on political campaign related activities The above documents provide practical guidance to members of the Johns Hopkins community on complying with university and health system policy and IRS requirements. Of course, no set of guidelines can address every potential situation. Lobbying Overview The right to lobby, or petition the government to influence public policy, is one of the most treasured in a democracy. It is affirmed by the Declaration of Independence and the Bill of Rights. Of course, no set guidelines can address every potential situations. Please contact Government and Community Affairs at with any questions or concerns. Lobbying activities are regulated by the federal government. The rules require the university to report quarterly all lobbying activity and prohibit the use of federal funds, including grant awards, for lobbying activities. Am I a Lobbyist? Since , under the federal Lobbying Disclosure Act 2 U. Code, Chapter 26 , amended by the Honest Leadership and Open Government Act of , most persons who are paid to make direct "lobbying contacts" with members of Congress and officials of the federal executive branch are considered lobbyists. What qualifies as a "lobbying contact"? Do I need to fill out a lobbying disclosure? If you have had any contact with an executive or legislative official on behalf of the University with regard to government policy, action, and legislation, you should complete the questionnaire. Federal Lobbying Disclosure Questionnaire In accordance with the requirements of the Lobbying Disclosure Act of and the Honest Leadership and Open Government Act of , the Federal Affairs office submits a quarterly report of federal lobbying activity. University leadership and certain employees who have lobbied or plan to lobby receive a quarterly reminder email from the Federal Affairs office inviting them to complete an online questionnaire. If you have received such an email, feel free to complete the questionnaire and submit electronically using the link above. If you are unsure whether you need to report lobbying activity or have related questions, contact the Federal Affairs team. Bond Street, Suite Baltimore, Maryland

Chapter 3 : Johns Hopkins Political Activity Guidelines

Grassroots lobbying and political campaign activity continued to be nondeductible. Â§ of OBRA amended IRC , adding a new subsection to provide.

Their proposals raise concerns about establishing different standards for federal grantees than for federal contractors. Accordingly, the Let America Speak Coalition commissioned the enclosed analysis to compare restrictions on lobbying and political activity imposed on federal grantees and federal contractors. The report, prepared by Janne G. She found that recipients of federal funds have worked under virtually identical rules with respect to lobbying and political advocacy restrictions -- regardless of whether they are a grantee or a contractor. For the first time ever, as a result of the Istook-McIntosh-Ehrlich amendment and subsequent amendments by Istook and McIntosh individually there would be significant differences between restrictions imposed on federal grantees and federal contractors. Federal grantees would have a limit imposed on the amount of private money they could spend on advocacy activities, whereas contractors would not. Federal grantees would have new reporting requirements that deal with lobbying and political activity, whereas contractors would not. It is ironic that the focus of the Istook-McIntosh-Ehrlich amendment is on grants and not contracts. We offer this report to help set the record straight Executive Summary Legislation sponsored in the House of Representatives by Congressmen Istook, McIntosh, and Ehrlich would impose several significant new restrictions on the ability of federal grantees to use non-federal funds for advocacy. This report compares restrictions found in current law governing lobbying and political activity by federal contractors with those applicable to federal grantees. It concludes that there are relatively few differences between the treatment of grantees and contractors with respect to these activities. Neither may use federal funds for lobbying and electioneering, but both may use their private resources for lawful purposes, including lobbying. One key difference, which disadvantages those nonprofit federal grantees that are exempt from tax under section c 3 of the Internal Revenue Code, is that these nonprofits may not support or oppose candidates for office and are limited in the amount of lobbying they can undertake. Commercial businesses that receive federal grants and contracts and other categories of nonprofit organizations are not subject to these restraints. This analysis addresses only federal restrictions on lobbying and electioneering that apply to federal grantees and contractors. Besides the lobbying and electioneering restrictions discussed, both grantees and contractors are subject to detailed requirements governing all aspects of their relationships with the federal government. One can make stacks of various heights of either contract or grant rules, depending on what one chooses to include in the pile, but the fact remains that nothing in current law bars government contractors from using their non-government funds for lobbying. Following are my conclusions in summary: Federal procurement and grant management laws and rules bar the use of federal funds for electioneering and for legislative lobbying. However, they do not restrict the right of grantees or contractors to undertake these activities with private resources. With two exceptions, the federal cost principle restricting lobbying and election activity that applies to commercial businesses is identical to the one that applies to nonprofits. The other bars contractors from using federal funds to lobby local legislative bodies. Federal cost principles applicable to both commercial contractors and nonprofit grantees are carefully designed to preclude passing any element of an unallowable cost through to the government. Moreover, even if a cost is not specifically disallowed, it still may not be charged to a federal grant or contract unless it is necessary, reasonable, and related to the federally-sponsored activity. The Internal Revenue Code limits expenditures by organizations exempt under section c 3 for lobbying federal, state and local legislative bodies. There are no limitations on the use of private resources by other categories of exempt nonprofit organizations or by commercial businesses, although businesses may not claim a tax deduction for their lobbying expenses. The Internal Revenue Code does not differentiate between organizations that are federal grantees or contractors and those that are not. Election laws do not differentiate in any meaningful way between nonprofit and business corporations or between organizations that receive federal grants and contracts and those that do not. However, federal tax law imposes electioneering restrictions on charitable nonprofit organizations that are more stringent than those that apply to business corporations or

other types of nonprofits. Basics of Federal Cost Principles The federal government uses three basic types of legal instrument grants, cooperative agreements, and contracts in providing assistance to others to carry out federal programs and in acquiring goods and services for the benefit of the government. Generally speaking, the government uses procurement contracts when the principal purpose of the transaction is to acquire goods and services for the direct benefit of the government. Cooperative agreements are favored when the government expects substantial involvement in carrying out the program; otherwise the preferred legal instrument is a grant. The nature of the activity, not the nature of the recipient, dictates the form of agreement. The government can and does enter into contracts with nonprofit organizations and it can and does make grants to commercial businesses. Federal procurement laws, the Federal Acquisition Regulation FAR , and agency FAR supplements govern relationships between the federal government and its contractors, including nonprofit organizations. Grants to and cooperative agreements with institutions of higher education, hospitals, and other nonprofit organizations are governed by detailed rules contained in OMB Circular A and by rules adopted by individual federal agencies. Many nonprofit organizations receive federal discretionary grant funds indirectly, as subrecipients of federal grants to state and local governments or to other nonprofit organizations. Nonprofits that receive pass-through federal funding remain subject to all applicable federal grant rules, including OMB Circulars A, A, and A In addition to remaining subject to federal grant regulations, nonprofits receiving funds passed through a state become subject to state rules as well. Nonprofits receiving federal block grant funds through state and local governments are subject to state requirements, but not those of the federal government. Federal cost principles are the main source for lobbying and electioneering restrictions on the use of federal funds by grantees and contractors. Cost principles are general rules that govern whether and under what circumstances the government will pay for selected items of cost incurred by contractors and grantees. Cost principles apply only when a grant or contract is based on cost. While this is generally the case for grants and cooperative agreements, some federal contracts are not based on cost. Thus, cost principles do not apply to fixed-price contracts without cost incentives or to firm, fixed-price contracts for the purchase of commercial items. Overhead expenses, known as indirect costs, consist of those costs that are incurred for common or joint objectives and which cannot readily be assigned to a particular program or activity. Examples of indirect costs include general administration costs, such as the salaries and expenses of executive officers, personnel administration, and accounting, as well as costs of operating and maintaining facilities and equipment. Grants and cooperative agreements typically do not permit the recipient to make a profit or provide for any incremental payment by the government in addition to cost. In fact, grants and cooperative agreements almost always require the recipient to share part of the cost of carrying on the activity being funded, reducing the funds available to the organization for other purposes. Note 1 Contracts, on the other hand, generally do include an element of profit for the contractor. Cost principles for grants, contracts, and agreements with most nonprofit organizations are contained in Office of Management and Budget Circular A Hospital cost principles can be found in 45 C. Commercial entities follow cost principles set forth in the Federal Acquisition Regulation. Compliance with federal cost principles is enforced through audit.

Chapter 4 : Lobbying and Political Activity Restrictions

Lobbying is NOT the same as political campaign activity. Engaging in lobbying by charitable nonprofits is permitted, but expending more than an "insubstantial" amount of energy or resources towards lobbying activities can be problematic.

Etymology[edit] In a report carried by the BBC , an OED lexicographer has shown that "lobbying" finds its roots in the gathering of Members of Parliament and peers in the hallways "lobbies" of the UK Houses of Parliament before and after parliamentary debates where members of the public can meet their representatives. Lobby groups may concentrate their efforts on the legislatures, where laws are created, but may also use the judicial branch to advance their causes. The National Association for the Advancement of Colored People , for example, filed suits in state and federal courts in the s to challenge segregation laws. Their efforts resulted in the Supreme Court declaring such laws unconstitutional. They may use a legal device known as amicus curiae , literally "friend of the court," briefs to try to influence court cases. Briefs are written documents filed with a court, typically by parties to a lawsuit. Amici curiae briefs are briefs filed by people or groups who are not parties to a suit. These briefs are entered into the court records, and give additional background on the matter being decided upon. Advocacy groups use these briefs both to share their expertise and to promote their positions. The lobbying industry is affected by the revolving door concept, a movement of personnel between roles as legislators and regulators and the industries affected by the legislation and regulation, as the main asset for a lobbyist is contacts with and influence on government officials. This industrial climate is attractive for ex-government officials. It can also mean substantial monetary rewards for the lobbying firms and government projects and contracts in the hundreds of millions for those they represent. Lobbying by country[edit] Australia[edit] Over the past twenty years, lobbying in Australia has grown from a small industry of a few hundred employees to a multi-billion dollar per year industry. What was once the preserve of big multinational companies and at a more local level, property developers, for example Urban Taskforce Australia , has morphed into an industry that would employ more than 10, people and represent every facet of human endeavour. In , Marc Galle, Chairman of the Committee on the Rules of Procedure, the Verification of Credentials and Immunities, was appointed to submit proposals for a Code of conduct and a register of lobbyists. Today lobbying in the European Union is an integral and important part of decision-making in the EU. From year to year lobbying regulation in the EU is constantly improving and the number of lobbyists are increases [23]. Some 2, special interest groups had a permanent office in Brussels. Their distribution was roughly as follows: These potential conflicts of interest could be avoided if a stronger ethics framework would be established at the EU level, including an independent ethics body and longer cooling-off periods for MEPs. There is no regulated access to the French institutions and no register specific to France, but there is one for the European Union [29] where French lobbyists can register themselves. Also, there is no rule at all for consultation of interest groups by the Parliament and the Government. Nevertheless, a recent parliamentary initiative motion for a resolution has been launched by several MPs so as to establish a register for representatives of interest groups and lobbyists who intend to lobby the MPs.

Chapter 5 : Schedule C (ez or) political campaign and lobbying activities

Schedule C of Form reports information about the not-for-profit organization (NPO)'s political campaign and lobbying activities. This article will discuss the following.

Because legislative and regulatory changes can have substantial impacts on the company and its stakeholders, Occidental believes that it is necessary for the company to help inform the discussion of such issues and to do so in an ethical and transparent manner. To that end, Occidental may, from time to time, make political campaign contributions or engage in lobbying and other political activities. With respect to political contributions, such contributions will only promote the interests of the company, and not the personal political preferences of its executive officers or directors. Occidental conducts periodic trainings and internal audits to ensure all PAC and corporate political contributions are made in accordance with the law and company policies. The Government Affairs Committee approves all political contributions and reports directly to the Board of Directors. However, to simplify access to such information, Occidental annually posts a list of OXYPAC contributions PDF , categorized by jurisdiction, candidate and amount for the most recently ended fiscal year. All of the foregoing contributions and expenditures are subject to the same review and approval procedures described above, and all comply with applicable disclosure requirements. These issues and their relative priority change from time to time. However, the specific federal issues that Occidental engaged in lobbying during the last calendar quarter are listed in the quarterly lobbying reports filed with the U. Certain foreign countries, the federal government, each state, and certain local jurisdictions have laws requiring registration and reporting by lobbyists and sometimes by their employers. Occidental reports its federal lobbying to the U. Congress in public, quarterly lobby disclosure reports that can be viewed online via the U. As noted above, the reports also list in detail the issues on which Occidental engaged in lobbying. Trade Associations and Industry Groups Occidental is a member of and an active participant in many trade and industry groups. While generally not the primary purpose of these organizations, many actively engage in lobbying on industry issues. These organizations represent a broad range of members and interests and Occidental does not always share the views of these organizations and their other members. Occidental annually provides a list of U. According to the reports received from such organizations, approximately 37 percent of that amount was used for lobbying purposes. Personal and Grassroots Activities Occidental encourages its Directors and employees to participate in the political process by voting, volunteering their personal services on their own time and by making personal political contributions. However, Directors and employees are not reimbursed or compensated by Occidental for any political contribution. [Left Nav Top Link.](#)

Chapter 6 : Political Contributions and Lobbying

a. Campaign Activities Contributions of money, goods, or services to candidates for political office and in support of or opposition to ballot measure campaigns are subject to a wide variety of political laws.

Summary Washington University is committed to the expression and discussion of ideas and opinions and encourages members of the University community to be active and engaged citizens. However, the University is required to remain politically neutral and cannot participate or intervene, directly or indirectly, in the campaign of any candidate or political party. Federal and state laws place limitations on political activity, lobbying activity, campaign activity, and other engagement with candidates, elected officials, and associated staff by employees of the University 1. Examples of University resources include but are not limited to: Exceptions to these restrictions exist, generally dealing with non-partisan educational and voter registration activities. The University may engage and comment on issues critical to its tax-exempt purposes and on issues where it has a history of involvement, including participation in referenda and ballot initiatives. With the exception of those specifically authorized, University faculty, staff, and students are not permitted to lobby on behalf of the University. Subject to certain limitations, candidates, government officials, associated campaign and government staff, and other political speakers may be invited to speak on campus. Such programs must be open to all members of the University community regardless of their political affiliation and may not be held in coordination with any campaign-related events or activity. The University reserves the right to impose any conditions or limitations upon the use of its facilities that it deems appropriate. Employees should consult with their supervisor and be familiar with all relevant guidance and restrictions if considering public office where they anticipate their activities could affect their ability to carry out their normal employment obligations as outlined in the University Employee Handbook and the Faculty Information Handbook. Guidance The following guidance is meant to assist members of the University community in understanding lobbying restrictions and requirements for hosting events on campus that involve elected officials or political candidates in either their campaign or individual capacities. Section I “ Use of University Resources To comply with various laws and regulations, University services, resources, or funds cannot be used in any way to suggest University endorsement of or support for a political candidate, political party, or political action committee, or be used to engage in unapproved lobbying activities. Section II “ Private Political Activity This guidance should not discourage members of the Washington University community from communicating with their elected representatives or speaking out on political issues as private citizens. Students and employees should take care to indicate that their comments are personal views and do not represent those of the University, and they are not speaking or acting on behalf of the University. In addition, employees should only use personal email accounts not wustl. The University is permitted to conduct certain voter education activities, including public forums, voter registration, and voter training programs, as long as they are carried out in a non-partisan manner. On-campus voter registration activities are coordinated by the Gephardt Institute for Civic and Community Engagement. Section IV “ Support for Candidates, Political Parties, or Petitions The University may not advocate for the election or defeat of a particular candidate or political party or promote or encourage such advocacy by members of the audience at an event. Although student groups may engage in partisan activity, student groups must make it clear both in their written materials and at their events that student group members speak as individuals and not on behalf of the University. University services, resources, or funds may not be used in any way that could appear to suggest University endorsement or support for a political candidate, political party, or political action committee. See Section I Students, faculty and staff may distribute campaign literature or solicit signatures on University property for ballot petitions, campaigns, or similar political activities in accordance with:

Chapter 7 : Political, Campaign and Lobbying Activity “ Washington University in St. Louis

Guidance on Political, Campaign and Lobbying Activity. These policies are also available to print (PDF). Summary.

DOWNLOAD PDF LOBBYING AND POLITICAL CAMPAIGN ACTIVITIES

Washington University is committed to the expression and discussion of ideas and opinions and encourages members of the University community to be active and engaged citizens.

Chapter 8 : IRS Form | Political Campaign Lobbying Activities | Chicago CPA

Political Activity and Lobbying Guidelines for Catholic Organizations - USCCB Office of General Counsel The prohibition against political campaign intervention is a condition placed on the receipt of.