

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

Friends of Connecticut Libraries Boot Camp – April 20, 2013

◆ General Information

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

Alliance for Justice Technical Assistance (on-line and phone-based answers to your questions) - <http://www.afj.org/bolder-advocacy/ask-an-expert.html>

Center for Lobbying in the Public Interest – Also provides excellent general information and resources. <http://www.clpi.org/>

◆ Internal Revenue Resources

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

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

Fact Sheet 2006-17 - Provides numerous scenarios and explanations of what would and would not constitute permissible activities [http://www.irs.gov/uac/Election-Year-Activities-and-the-Prohibition-on-Political-Campaign-Intervention-for-Section-501\(c\)\(3\)-Organizations](http://www.irs.gov/uac/Election-Year-Activities-and-the-Prohibition-on-Political-Campaign-Intervention-for-Section-501(c)(3)-Organizations)

Political Campaign Activity on the Internet – Addresses whether nonprofits engage in impermissible campaign activity when they provide links to certain other websites <http://www.irs.gov/pub/irs-tege/internetfielddirective072808.pdf>

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

◆ **Connecticut Information and Resources - Lobbying**

Office of State Ethics – The regulatory agency that oversees and enforces the state’s lobbying laws. It provides information to the public; interprets and applies the codes of ethics; and investigates violations of, and otherwise enforces, the codes. <http://www.ct.gov/ethics/site/default.asp>

Guide to the Code of Ethics for Client Lobbyists - This plain English document summarizes the applicable registration and reporting rules applicable to client and communicator lobbyists
http://www.ct.gov/ethics/lib/ethics/guides/Client_Guide_08.pdf

Advisory Opinion 2007-15 - Application of the Code of Ethics for Lobbyists’ to Registration and Reporting Requirements of Non-Profit Organizations
<http://www.ct.gov/ethics/cwp/view.asp?a=2305&q=401970&pp=12&n=1>

◆ **Connecticut Information and Resources – Campaign Activities, Including Ballot initiatives**

State Election Enforcement Commission – A bi-partisan commission established to ensure the integrity of the state's electoral process by enforcing the State’s election and campaign finance rules <http://www.ct.gov/seec/site/default.asp>