

Lobbying vs. Advocacy vs. Education

For the purposes of reporting to the IRS, all 501(c)(3) nonprofit corporations (that have taken the section (h) election on IRS Form 5768) must limit direct [lobbying](#) to 20% and grassroots lobbying to 5% of total expenses (averaged over a four-year period if yearly expenses are less than \$500,000). However, these corporations are unlimited in the amount they can spend on general advocacy and education. The distinction between “[direct lobbying](#)”, “[grassroots lobbying](#)” and “advocacy” is important. The distinction between “advocacy” and “education” is not important for IRS purposes, and they may be considered interchangeable.

<u>League Activity</u>	<u>Direct Lobbying</u>	<u>Grassroots Lobbying</u>	<u>Advocacy</u>	<u>Education</u>
Nonpartisan, unbiased candidate forum				X
Nonpartisan, unbiased ballot measure forum or speaker’s bureau				X
Nonpartisan, unbiased forum on any issue				X
Candidate debate				X
Single-chair candidate debate (Not allowed for federal candidates)	X	X		
Advocacy forum on any issue except ballot measures			X	
Advocacy forum on a ballot measure	X			
Petitioning for an initiative or referendum	X			
Urging voters to sign an initiative or referendum	X			
Petitioning for a recall	(Not allowed for 501(c)(3))			
Endorsing a Yes or No vote on a ballot measure	X			
Testifying on a bill in a legislative committee	X			
Action alert on a legislative bill		X		
Urging voters to sign an initiative or referendum	X			
League studies				X
League consensus meetings				X
League position writing from consensus results			X	
League newsletters to members (except alerts on legislation)			X	X
League general meetings, membership recruiting, fundraising			X	X
Voter registration				X
Citizenship ceremonies				X
Citizenship classes				X
Mock elections				X
Law suits			X	