

Advocacy 101



COUNCIL *on* FOUNDATIONS

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DEFINING ADVOCACY

Defining Advocacy

- Activity to influence public policy
 - Lobbying
 - Civic engagement
- Rules differ for private foundations and public charities



Advocacy and Lobbying Basics

- Private foundations
 - May not engage in activity defined as “lobbying” by Treasury Regulations
- Public charities
 - May engage in lobbying so long as it is not more than an “insubstantial” part of its overall activities
- Both private foundations and public charities may engage in non-partisan political activity





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DEFINING LOBBYING (THE IRS WAY)

Types of Lobbying

- Direct
 - Advocacy directly toward legislators
- Grassroots
 - Encouraging others to get involved and contact legislators
- Why the difference?



What is Lobbying?

- Direct
 - Communication
 - Legislator



Legislators Defined

- Legislators:
 - Federal, state & local level representatives and their staff
 - Executive officials when participating in formulation of legislation
 - The public if it is a ballot measure
 - Not members of special purpose boards (planning commissions, zoning commissions, school board)



What is Lobbying?

- Direct
 - Communication
 - Legislator
 - Expressing a view
 - About specific legislation



Legislation Defined

- Excludes
 - Regulations
 - Litigation
 - Executive orders
 - Enforcing law



Defining Lobbying

Direct

Communication

Legislators

Expressing a view

About specific
legislation

Grassroots

Communication

Public

Expressing a view

About specific
legislation

Call to action



Call to Action

- Telling to contact legislator(s)
- Providing address, telephone number, and/or other contact information of legislator(s)
- Providing mechanism to enable communication with legislator(s)
- Identifying legislator(s)



Lobbying Exceptions

- Nonpartisan Study or Analysis
- Providing technical assistance
- Self-defense communications
- Jointly-funded projects (for private foundations only)



Nonpartisan Analysis or Research

- Required elements:
 - Full and fair discussion of the facts
 - Report may advocate a position on an issue
 - May discuss legislative issues
 - May not directly call the recipient to action
 - Appropriate distribution



Nonpartisan Analysis or Research

Distribution

- Any appropriate manner
- With or without charge
- Share with both sides of an issue



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Providing Technical Advice

- Must be provided to:
 - Legislative body
 - In response to a written request
- May express opinions requested or opinions directly related to the advice or assistance being provided



Self-Defense Communications

- May express a view to legislators about issues affecting the foundation's
 - existence
 - tax-exempt status
 - powers and duties
 - the deductibility of contributions
- Can be used *proactively*
- Not applicable to grassroots lobbying



Simplify the Excise Tax on Private Foundations

Ask Your Lawmakers to Support S. 593 / H.R. 2311



Lawmakers have introduced a bipartisan private foundation excise tax bill in the 112th Congress. The Senate bill (S. 593) is co-sponsored by Charles Schumer (D-NY) and Richard Burr (R-NC); the House bill (H.R. 2311) is co-sponsored by Representatives Erik Paulsen (R-MN03) and Danny Davis (D-IL07). S. 593 and H.R. 2311 seek to amend the Internal Revenue Code of 1986 to modify and simplify the excise tax on the investment income that private foundations pay.

The current two-tier tax system is too complex and penalizes foundations who give more in times of great need. It is a disincentive to increased giving, especially in times of crisis or economic downturn, and must be replaced.

S. 593 and H.R. 2311 would remove the current two-tiered excise tax imposed on private foundations and replace it with a simplified flat rate. The proposals set the excise tax rate at 1.39 percent, deemed revenue-neutral by the Joint Committee on Taxation (JCT) in the 111th Congress. S. 593 and H.R. 2311 would be applicable to tax years beginning after the date the bill is enacted.

Take Action: Please contact your lawmakers today and encourage them to co-sponsor S. 593 and H.R. 2311, respectively.

Thank you for your support!...

Take Action!

Extend and Expand the IRA Charitable Rollover

Ask your Lawmakers to Support S. 557 / H.R. 2502



Lawmakers have introduced a bipartisan proposal to extend and expand the IRA Charitable Rollover. The Senate bill (S. 557) is co-sponsored by Senators Charles Schumer (D-NY), Olympia Snowe (R-ME), John Kerry (D-MA), and Richard Burr (R-NC); the House bill (H.R. 2502) is co-sponsored by Representatives Wally Herger (R-CA02) and Earl

Find Your Officials

Search by ZIP code

Zip Code GO

Search by State

AK GO

Policy Tools

- Issues and Legislation
- Find Election info and Candidates
- Capitol Hill Basics

The Council's Advocacy Guide



Jointly- Funded Projects

- Leveraging can be a key strategy
- Grant may be conditioned on government support
- Communicating with government about an actual or potential jointly-funded project is permissible
 - Purpose must be the exchanging information on the subject matter of the programs
 - Can't try to persuade the government official or employee to take positions on specific legislative issues



Grants for Advocacy

- Earmarked grants:
 - Public charities may earmark grants for lobbying
 - Earmarked grants count against a public charity's lobbying limits
 - Private foundations may not earmark grants for lobbying



Grants to Public Charities*

- General Support Grants
 - Not counted as lobbying even if grantee has lobbying activities
 - No written or oral agreement that it will be used for lobbying

* If expenditure responsibility is required, the grant agreement must prohibit the use of the funds for lobbying



Grants to Public Charities

- Specific project grants to public charities permissible if –
 - Fund up to the non-lobbying amount of the project budget
 - Reasonable reliance on budget from grantee
 - No earmarking of funds for lobbying activity



Additional Advocacy Resources

- www.cof.org/legal → Grantmaking → Advocacy
- www.learnfoundationlaw.org (Packard Foundation, Gates Foundation, Hewlett Foundation & Moore Foundation)
- Alliance for Justice www.bolderadvocacy.org





The Wilson Foundation

One Foundation's Story



Megan Bell

Executive Director

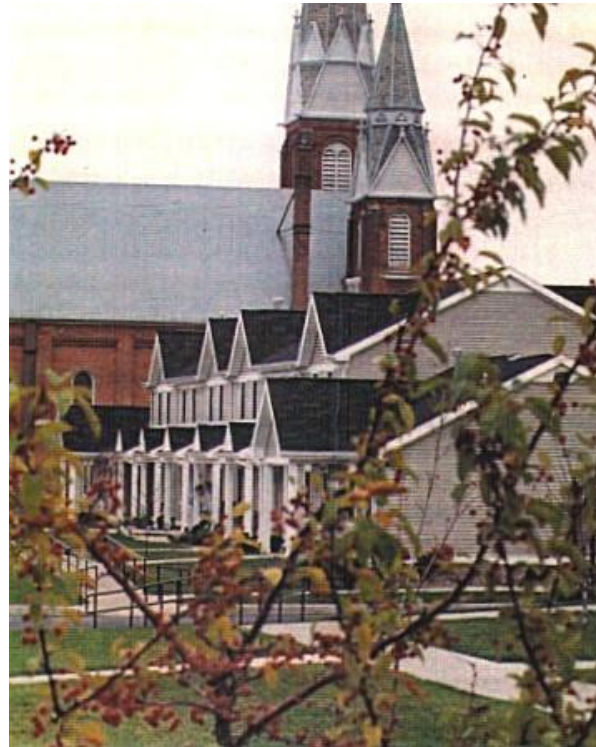
www.mcjcwilsonfoundation.org

Wilson Commencement Park

\$7 million budget

Raised \$6 million

Opened in 1991



Retrospective Study

Wilson Commencement Park Alumni Study



Replication of Wilson
Commencement Park?

Hired the National Center
on Family Homelessness

Wilson Commencement Park



Longitudinal Study



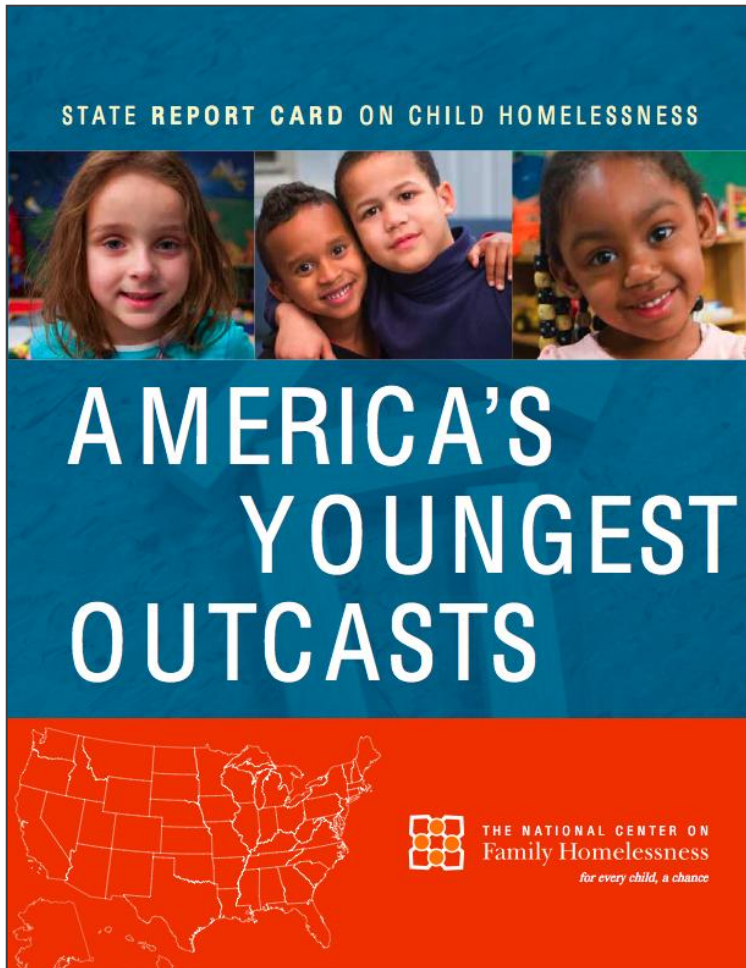
Service and Housing Interventions
for Families in Transition

Contract signed in 2005

Baseline, 30 month, 60 month interviews

Complete in winter of 2013

Public Education



Leveraging \$\$

More than 800
newspaper articles in
one day

President Obama
mentioned the report in a
national address

Federal Policy

3 year funding structure

Raise profile of the
National Center on Family
Homelessness

Engage National
Stakeholders



Public Outreach

Looking into Light Exhibit

Tell the story of family homelessness



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