

## What are the do's and don'ts of nonprofit advocacy according to the tax code?

### *Understanding the Tax Code*

CAN YOUR ORGANIZATION:	ANSWER
Support or oppose federal legislation under current IRS regulations?	YES
Take a public policy position without reference to a specific bill under current regulations?	YES
Support or oppose federal regulation?	YES
Lobby if part of your budget comes from federal funds?	YES
Use government funds to lobby Congress?	NO
Endorse a candidate for elected office?	NO
Talk to elected public officials about public policy matters?	YES
Sponsor a forum or candidate debate for public office?	YES

*Adapted from: The Boston Foundation's Advocacy for Change Nonprofit forum keynote presentation by Jeffrey M. Berry*