

ADVOCACY AND LOBBYING FOR NON-PROFITS









KEELY MONROE



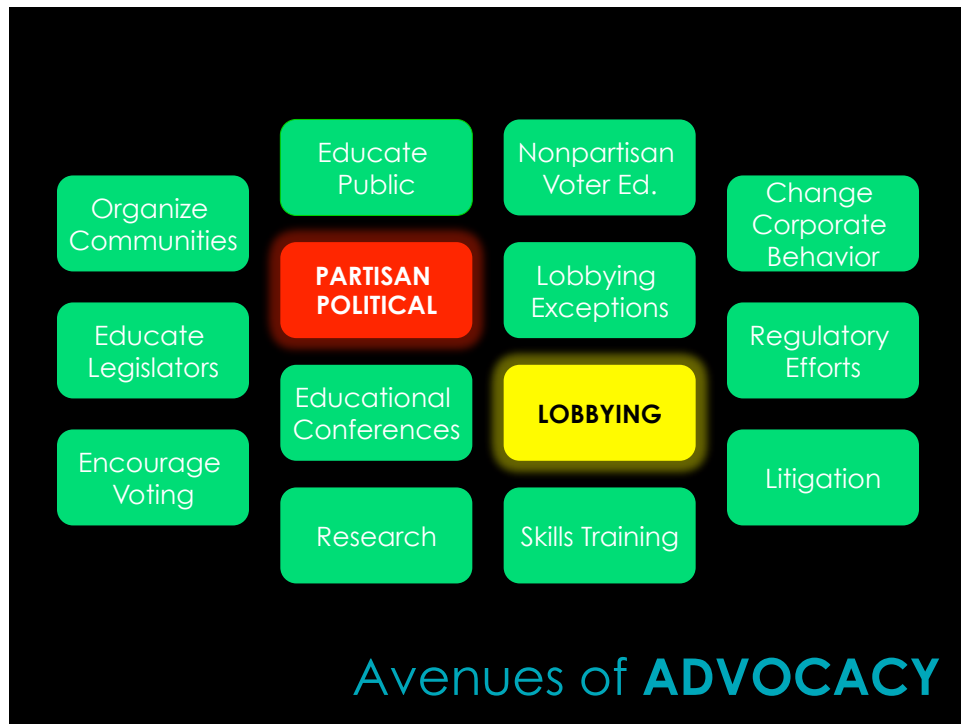
For free coaching about laws impacting nonprofit advocacy:
advocacy@afj.org / keely@afj.org
866.675.6229

For free tools, fact sheets, and publications
www.bolderadvocacy.org

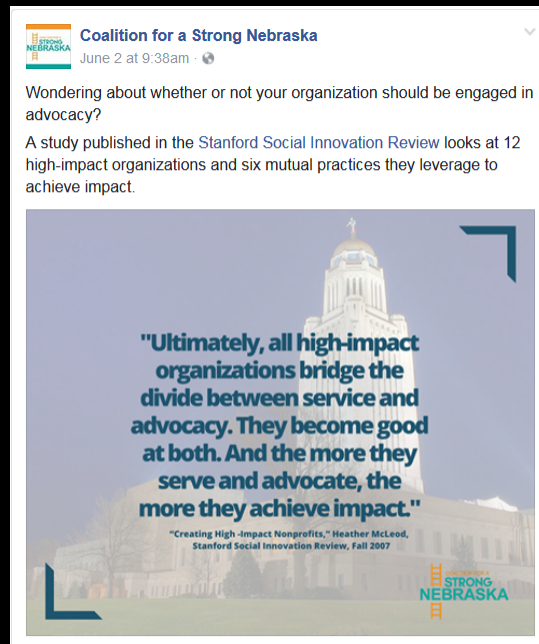
@KeelyAFJ #BeBold

	501(c)(3) Private Foundation	501(c)(3) Public Foundation/ Charity	501(c)(4) 501(c)(5) 501(c)(6)
Examples	 	  	  
Tax Treatment	Tax-Exempt Contributions tax-deductible	Tax-Exempt Contributions tax-deductible	Tax-Exempt
Lobbying Activities	EXTREMELY LIMITED Tax on foundation and managers	LIMITED Insubstantial Part or 501(h)	UNLIMITED
Electoral Activities	Cannot support or oppose a candidate for office	Cannot support or oppose a candidate for office	Secondary activity Follow federal and state election law

WHAT IS **ADVOCACY?**



WHY **ADVOCACY?**



1. Create systemic change
2. Sustainability for your organization
3. Educate legislators for better policy:
You are an expert
4. Get to know policy makers so they know to turn to you
5. Empower your constituents and communities
6. **ADVOCACY WORKS!**

Why **ADVOCACY?**

LOBBYING AND ADVOCACY

Form 990 (2015)		Page 3	
Part IV Checklist of Required Schedules			
		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	Yes	
5	Is the organization a section 501(c)(4), 501(c)(29), or 501(c)(28) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No

Form 990-EZ (2016)		Page 4	
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
Part VI Section 501(c)(3) organizations only All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI <input type="checkbox"/>			
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	Yes	No
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	

Does your organization lobby?

Does your organization take a stance on particular piece of legislation, the budget, or ballot measures?

If no, did you know your organization can legally engage in lobbying?

If yes, do you know there are two tests to calculate your limit?

HOW MUCH **LOBBYING** FOR PUBLIC CHARITIES?

INSUBSTANTIAL PART TEST

1. What is "insubstantial"?
2. Default test
3. Activities-based
4. Lobbying not defined
5. Penalty



or

501(h) Expenditure
Test

Easy to Opt In -
Form 5768

Dollar-based Limit

Expenditures Only

Penalties Less
Severe

Clear Definitions of
Lobbying

501(H) EXPENDITURE
TEST!

501(h) Expenditure
Test

Easy to Opt In -
Form 5768

Dollar-based Limit

Expenditures Only

Penalties Less
Severe

Clear Definitions of
Lobbying

Form
5768
(Rev. September 2016)
Department of the Treasury
Internal Revenue Service

**Election/Revocation of Election by an Eligible
Section 501(c)(3) Organization To Make
Expenditures To Influence Legislation**
(Under Section 501(h) of the Internal Revenue Code)
► Information about Form 5768 and its instructions is at www.irs.gov/form5768.

For IRS
Use Only ►

Name of organization
[REDACTED]

Employer identification number
[REDACTED]

Number and street (or P.O. box no., if mail is not delivered to street address)
[REDACTED]

Room/suite
[REDACTED]

City, town or post office, and state
[REDACTED]

ZIP + 4
[REDACTED]

1 Election— As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending [REDACTED] and all subsequent tax years until revoked.
(Month, day, and year)

Note: This election must be signed and postmarked within the first taxable year to which it applies.

2 Revocation— As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending [REDACTED] and all subsequent tax years (until a new election is made).
(Month, day, and year)

Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) ► ☒ election ☐ revocation on behalf of the above named organization.

[REDACTED]
(Signature of officer or trustee)

[REDACTED]
(Type or print name and title)

[REDACTED]
(Date)

1. Calculate organization's

Annual Expenditures
(for most organizations)

2. Overall lobbying limit

ANNUAL EXPENDITURES	OVERALL LOBBYING LIMIT
\$500,000 or less	20%
\$500,000 to \$1 million	\$100,000 + 15% of excess over \$500,000
\$1 million to \$1.5 million	\$175,000 + 10% of excess over \$1 million
\$1.5 million to \$17 million	\$225,000 + 5% of excess over \$1.5 million
Over \$17 million	\$1,000,000

3. Grassroots lobbying limit is 25% of overall limit

501(h) Expenditure TestEasy to Opt In -
Form 5768

Dollar-based Limit

Expenditures Only

Penalties Less
SevereClear Definitions of
Lobbying

Schedule C (Form 990 or 990-EZ) 2013 Page **2**

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		2,409													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		3,667													
c Total lobbying expenditures (add lines 1a and 1b)		6,076													
d Other exempt purpose expenditures		872,826													
e Total exempt purpose expenditures (add lines 1c and 1d)		878,902													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns		156,835													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)		39,209													
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

501(h) Expenditure
Test

Easy to Opt In -
Form 5768

Dollar-based Limit

Expenditures Only

Penalties Less
Severe

Clear Definitions of
Lobbying

Schedule C (Form 990 or 990-EZ) 2016Page 3

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)	(b)
	Yes	No Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:		
a Volunteers?	?	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1j)?	?	
c Media advertisements?	?	\$?
d Mailings to members, legislators, or the public?	?	\$?
e Publications, or published or broadcast statements?	?	\$?
f Grants to other organizations for lobbying purposes?	?	\$?
g Direct contact with legislators, their staffs, government officials, or a legislative body?	?	\$?
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	?	\$?
i Other activities?	?	\$?
j Total. Add lines 1c through 1i		\$?
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		
b If "Yes," enter the amount of any tax incurred under section 4912		
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912		
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		

501(h) Expenditure
Test

Easy to Opt In -
Form 5768


Dollar-based Limit

Expenditures Only

Penalties Less
Severe

Clear Definitions of
Lobbying

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount	339,264	356,420	363,219	372,317	1,431,220
b Lobbying ceiling amount (150% of line 2a, column(e))					2,146,830
c Total lobbying expenditures	142,497	58,743	57,967	135,332	394,539
d Grassroots nontaxable amount	84,816	89,105	90,805	93,079	357,805
e Grassroots ceiling amount (150% of line 2d, column(e))					536,708
f Grassroots lobbying expenditures	63,149	24,028	12,7	103,079	203,032


 25% Excise Tax

501(h) Expenditure Test

Easy to Opt In -
Form 5768

Dollar-based Limit

Expenditures Only

Penalties Less
Severe

Clear Definitions of
Lobbying

Contacting legislators to propose, support, or oppose legislation or the government's budget process.

Urging the public to contact legislators to propose, support, or oppose legislation or the government's budget process.

Advocating the adoption or rejection of legislation.

WHAT IS LOBBYING UNDER THE INSUBSTANTIAL PART TEST?

501(h) Expenditure Test

Easy to Opt In - Form 5768

Dollar-based Limit




Expenditures Only

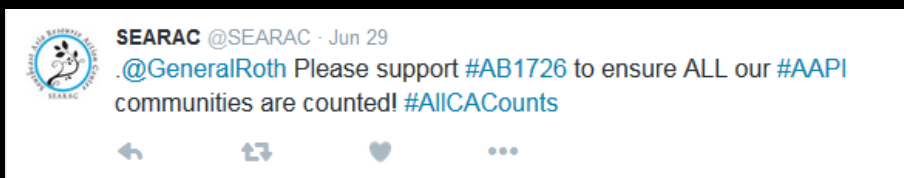
Penalties Less Severe

Clear Definitions of Lobbying

WHAT IS LOBBYING UNDER THE 501(H) ELECTION?

<p>DIRECT</p> <p>Communication</p> <p>Legislator</p> <p>Expresses a view about specific legislation</p>	 
<p>GRASSROOTS</p> <p>Communication</p> <p>General public</p> <p>Expresses a view about specific legislation</p> <p>Call to action</p>	

<p>DIRECT</p> <p>Communication</p> <p>Legislator</p> <p>Expresses a view about specific legislation</p>	<p>U.S. Legislators and staff</p>	
<p>GRASSROOTS</p> <p>Communication</p> <p>General public</p> <p>Expresses a view about specific legislation</p> <p>Call to action</p>	<p>State Legislators and staff</p>	
	<p>County Board of Supervisors, City Council and staff</p>	



DIRECT

Communication

LegislatorExpresses a view
about specific
legislation**GRASSROOTS**

Communication

General public

Expresses a view
about specific
legislation

Call to action

President, governor, mayor, or other executive official who participates in the formulation of legislation.



Budget is balanced. Don't use the wrong forecast to justify additional budget cuts.

[@GovRicketts](#) please sign it. [#NELeg](#) [#NEGov](#)



1





DIRECT

Communication

Legislator

Expresses a view about specific legislation

BUDGET OF THE U. S. GOVERNMENT

A New Foundation For American Greatness

Fiscal Year 2018

GRASSROOTS

Communication

General public

Expresses a view about specific legislation

Call to action

A BILL

To provide for reconciliation pursuant to title II of the concurrent resolution on the budget for fiscal year 2017.

1 *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

2

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the "American Health Care Act of 2017".

5

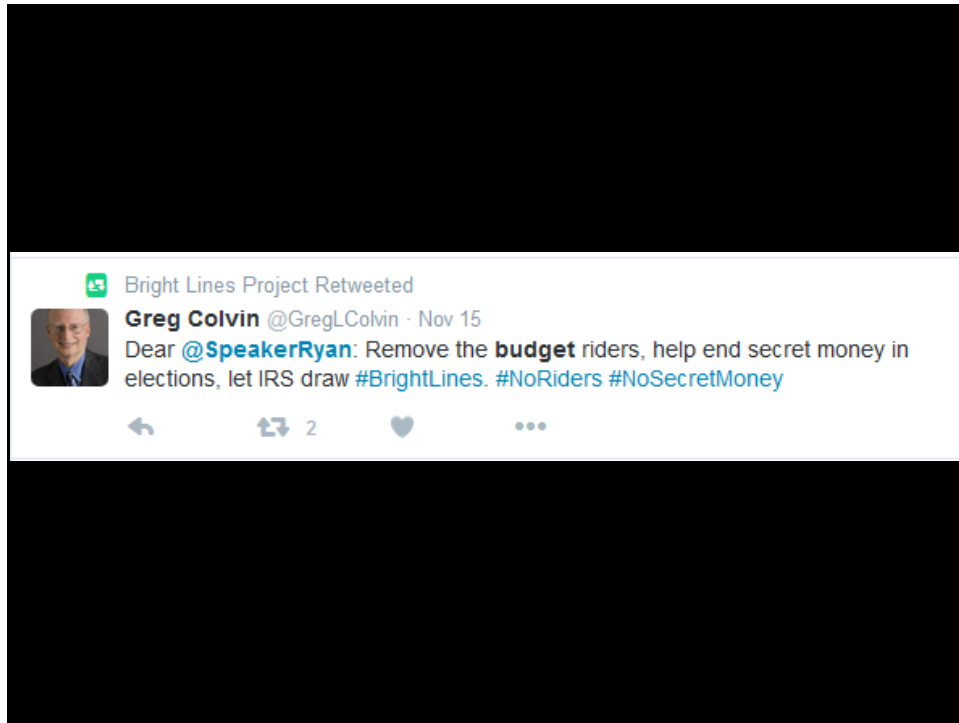
6 **SEC. 2. TABLE OF CONTENTS.**

7 The table of contents of this Act is as follows:

Sec. 1. Short title.

Sec. 2. Table of contents.

TITLE I—ENERGY AND COMMERCE



<p>DIRECT</p> <p>Communication</p> <p>Legislator</p> <p>Expresses a view about specific legislation</p>	
<p>GRASSROOTS</p> <p>Communication</p> <p>General public</p> <p>Expresses a view about specific legislation</p> <p>Call to action</p>	

KS lawmakers last night rolled back income tax cuts that have caused major damage in the past 5 years. [#NELEG](#)



Senate overrides Brownback's veto of bill that rolls back his 2012 tax...

The Kansas Senate on Tuesday night voted to override Gov. Sam Brownback's veto of a bill that rolls back much of the governor's signature...

[kansascity.com](#)



DIRECT

communication

legislator

expresses a view
about specific
legislation

GRASSROOTS

communication

general public

expresses a view
about specific
legislation

call to action

SPECIAL "LEGISLATOR" RULE

Members of the general public are "legislators."

Ballot Measures

ballot initiatives

referenda

constitutional
amendments

bond measures



DIRECT

Communication

Legislator

Expresses a view about specific legislation

GRASSROOTS

Communication

General public

Expresses a view about specific legislation

Call to action

CALL TO ACTION

DIRECT

Communication

Legislator

Expresses a view about specific legislation

GRASSROOTS

Communication

General public

Expresses a view about specific legislation

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)

DIRECT

Communication

Legislator

Expresses a view about specific legislation

WE NEED A BUDGET THAT SUPPORTS HEALTH CARE. FOR ALL.



Share
 Tweet
 Forward this email to a friend!

We're looking at a downright dangerous federal budget for women, children, and families.

This week President Trump released the 2018 budget — his vision for the priorities of the US government. There are billions of dollars set aside for things like tax cuts for the wealthy and the infamous border wall with Mexico.

What Trump's vision does not include: health care, Medicaid, welfare programs, education, nutrition assistance, disability benefits, the list goes on. **Who is most harmed as a result of Trump's vision:** women, people of color, immigrants, and people struggling to make ends meet.

The new 2018 budget, and the vision it represents, are direct threats to the wellbeing of millions. The time is NOW to ensure that this budget does not receive a vote in Congress.


Tell Congress to Reject Trump's Budget

DIRECT

Communication

Legislator

Expresses a view about specific legislation



Nebraska Appleseed @neappleseed · 14h

Senate could have copy of health care bill to CBO this week! Call our Senators and tell them Nebraskans demand they **#ProtectOurCare**

Sen. Deb Fischer (202) 224-6551

Hello, my name is _____, and I live at [address] in [CITY]. I'm calling to tell the SENATOR they must improve on the affordability and quality of health coverage, not weaken them like the House's bill.

It would be devastating to pass a bill the CBO says would cause 23 million people to lose their coverage. Older Nebraskans can't afford their premiums to skyrocket. And the AHCA's enormous cuts to Medicaid endangers the health insurance of our most vulnerable people.

Tell your own story about why affordable insurance is important to you

Every Nebraskan needs affordable health coverage. Any health care bill the Senator supports must preserve Medicaid and also make sure to protect coverage for preexisting conditions, prescription drugs, and important women's health care.

Nebraskans need health coverage to be more affordable and have stronger protections. The AHCA is a huge step backwards.

Sen. Ben Sasse (202) 224-4224

1
 1

19

DIRECT

communication

legislator

expresses a view about specific legislation

GRASSROOTS

communication

general public

expresses a view about specific legislation

call to action

The screenshot shows the National Women's Law Center website. The header includes the organization's name and logo, social media icons, and links for 'EMAIL SIGN UP' and 'SEARCH WEBSITE'. The main navigation bar contains 'ISSUES', 'STATE BY STATE', 'BLOG', 'PRESS ROOM', 'ABOUT', 'TAKE ACTION', and 'DONATE'. The page title is 'Urge Your Member of Congress to Support the Pregnant Workers Fairness Act'. The content area explains the importance of the Pregnant Workers Fairness Act and encourages users to take action. A 'fastAction' button is prominently displayed. Below the button, there are tabs for 'Details', 'Messages', and 'Confirmation'. The 'Details' tab is active, showing a form with fields for 'PREFIX (Optional)', 'FIRST NAME', 'LAST NAME', 'STREET ADDRESS', 'ZIP CODE', 'CITY', and 'STATE'.

DIRECT

Communication

Legislator

Expresses a view about specific legislation

GRASSROOTS

Communication

General public

Expresses a view about specific legislation

~~Call to action~~

Not Calls to Action:

- "Learn more"
- "Take action"
- "Support our efforts"
- "Get involved"

NOT Lobbying

Pinned Tweet

 **Voices for Children @voicesNE** · Jun 5

The AHCA will cut \$135 mil. in Medicaid funding for NE kids. Contact Sens Sasse & Fischer & tell them not to take health care from our kids!



THE AMERICAN HEALTH CARE ACT WOULD TAKE HEALTHCARE FROM BABIES!

*The American Health Care Act (AHCA) makes major changes to Medicaid that will jeopardize health care access for Nebraska kids. Medicaid provides health care for nearly **1 in 3** Nebraska babies born each year and is critical for children with disabilities. The AHCA cuts Medicaid funding by nearly **\$1,000,000,000** and health care coverage for Nebraska children could decline by as much as **52%***

CALL SENATORS FISCHER (202.224.6551) AND SASSE (202.224.4224) TODAY AND TELL THEM NOT TO JEOPARDIZE HEALTH CARE FOR KIDS BY CAPPING MEDICAID!

2 2

Pinned Tweet

 **Voices for Children @voicesNE** · Jun 5

The AHCA will cut \$135 mil. in Medicaid funding for NE kids.
We cannot take health care from our kids!



THE AMERICAN HEALTH CARE ACT WOULD TAKE HEALTHCARE FROM BABIES!

*The American Health Care Act (AHCA) makes major changes to Medicaid that will jeopardize health care access for Nebraska kids. Medicaid provides health care for nearly **1 in 3** Nebraska babies born each year and is critical for children with disabilities. The AHCA cuts Medicaid funding by nearly **\$1,000,000,000** and health care coverage for Nebraska children could decline by as much as **52%***



PROTECT CARE FOR 14,500 NEBRASKANS

Programs like Title X ensure that all women have access to quality reproductive health care. These providers offer free or reduced-fee services to at least a portion of their clients. Many patients rely on these health centers as their primary health care provider. Changes to this program hurt low income women and rural health providers the most.

Proposals in the state budget seek to unnecessarily restructure the good work of Title X and these clinics. These ill-advised proposals put these lifesaving services at unknown risks.

Tell your state senator: low-income and rural women need access to well woman exams, lifesaving cancer screenings, STI testing and treatment, and birth control. It's about prevention. It's about health care.

Message Recipients:

• Your State Upper Chamber Representatives

Delivery Method:

• Email

Subject:

Stop playing politics with women's health

Required text:

(this text will appear at the beginning of your message)

I support Title X and family planning clinics in Nebraska.

Your Contact Information:

This system requires that you provide your name and contact information. This information will not be used for any purpose other than to identify you to the recipient.

Prefix

(required by some officials)

Select...

First *

Regulations



Executive Orders



Enforcement of Existing Laws



Litigation

NOT SPECIFIC LEGISLATION

Nonpartisan analysis, study, or research

Request for technical assistance

Self-defense

Examinations and discussions of broad social, economic, and similar problems

LOBBYING EXCEPTIONS

MUST

represent full and fair discussion

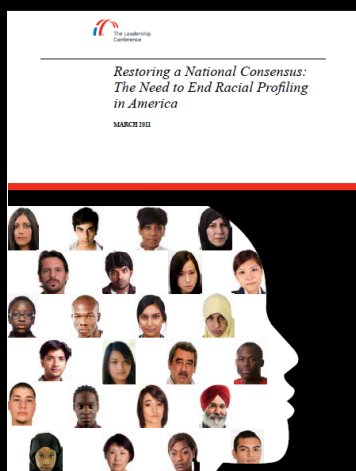
be broadly disseminated

MAY

express a view on a piece of legislation

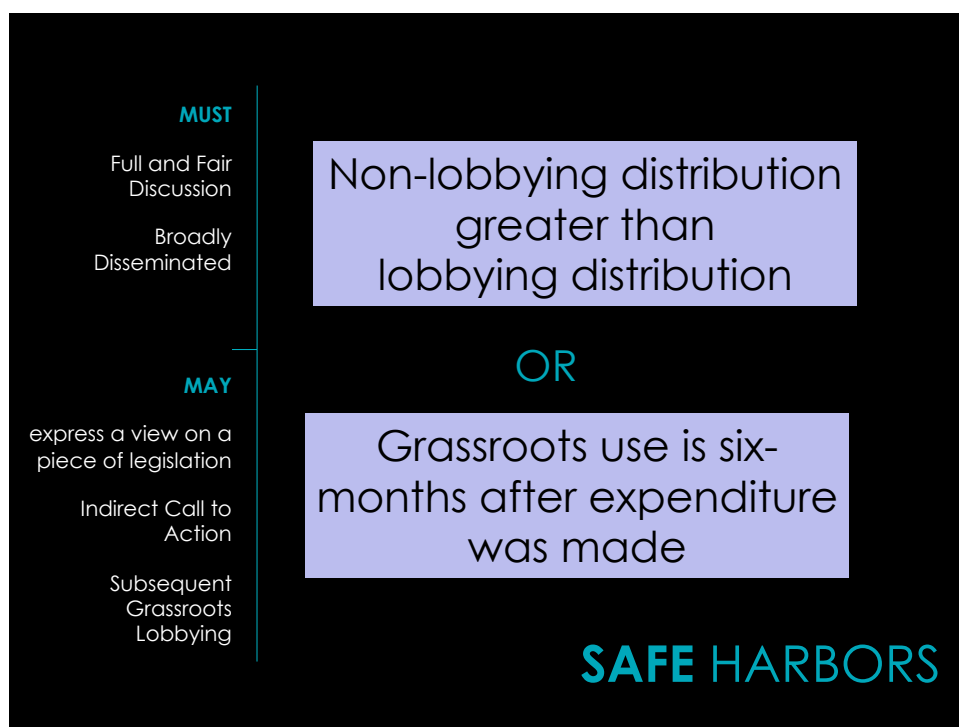
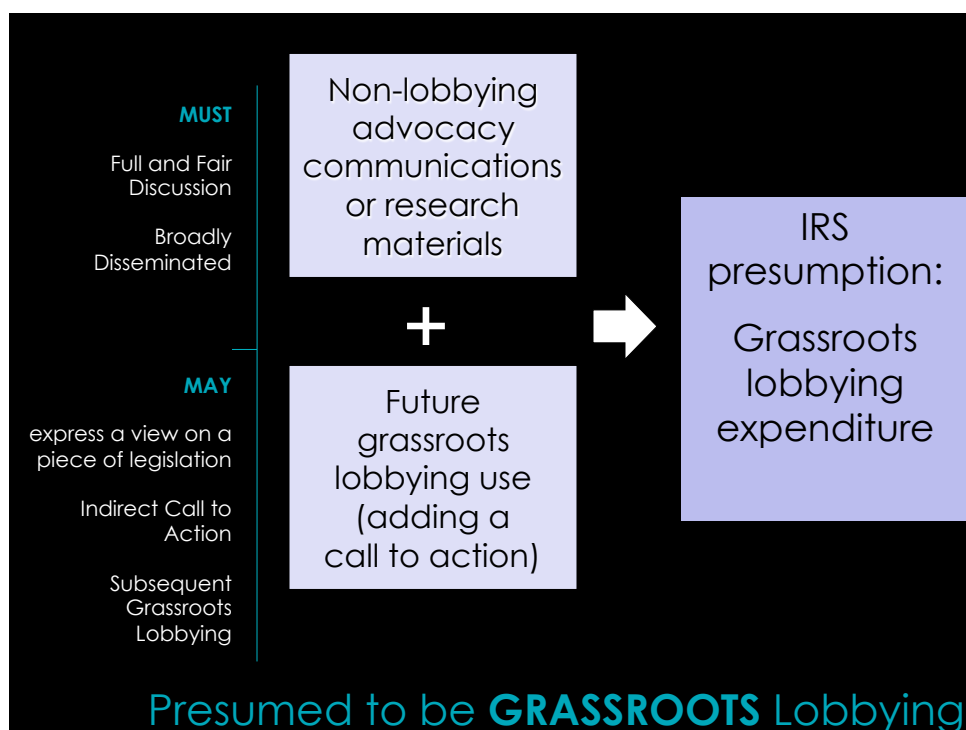
contain indirect call to action

limit subsequent grassroots lobbying



NONPARTISAN ANALYSIS

LOBBYING EXCEPTIONS



MUST BE

invited in writing on behalf of committee

available to all members of committee

MAY

express a view on specific legislation

TECHNICAL ASSISTANCE



LOBBYING EXCEPTIONS

MUST RELATE TO

powers and duties

tax-exempt status

deductibility of contributions

SHOULD

consult with attorney



SELF-DEFENSE

LOBBYING EXCEPTIONS

NO SPECIFIC LEGISLATION

blue ribbon panel


annual reports

early stages of policy development

NO CALL TO ACTION

communication does not include call to action

ANALYSIS + DISCUSSIONS



LOBBYING EXCEPTIONS



limit lobbying at all levels of government



disclose state / local lobbying



disclose federal lobbying

LOBBYING LIMITS V. DISCLOSURE

RECORDKEEPING MATTERS

The least appreciated most
important thing

1. Filing obligations:

Charities must report lobbying to the IRS every year
Lobbying disclosure reporting (fed, state, local)

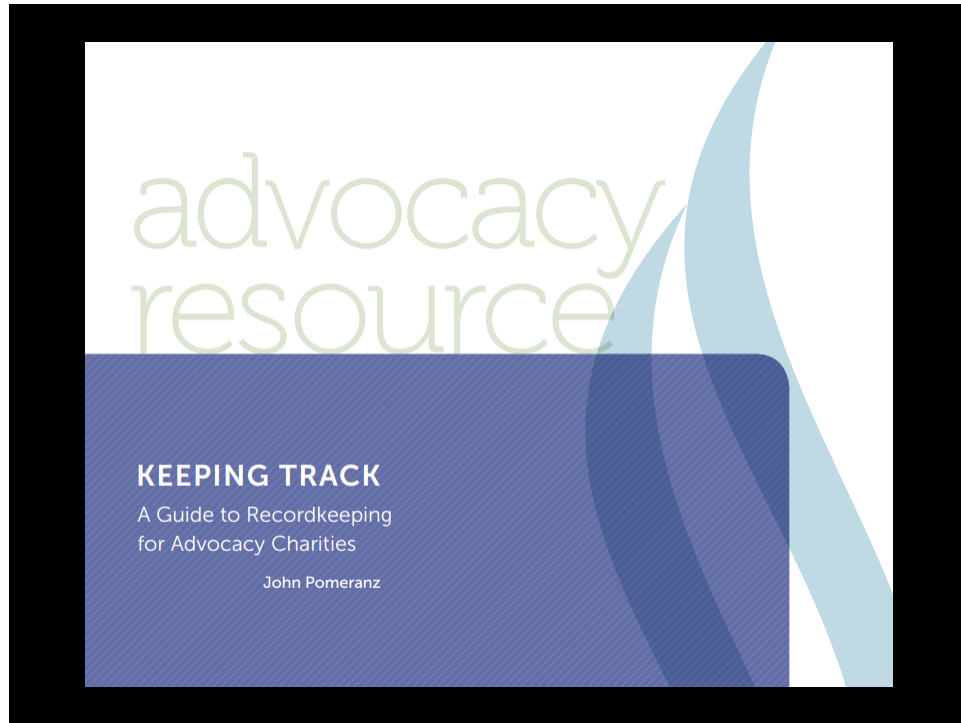
2. Strategic reasons:

Maximize lobbying limits and avoid excessive lobbying
Protect against false accusations
Enable creation and operation of affiliated entities
Help fundraise for lobbying and advocacy more effectively

3. Management and governance:

Manage staff and other program costs
Simplify grant reporting

RECORDKEEPING for charities



INSUBSTANTIAL PART

Volunteers

Donated goods or services

Activities Specified on Form 990

501(h)

Direct Costs

Staff Time

Overhead

The image shows the front cover of the 2016 Schedule C (Form 990 or 990-EZ) Political Campaign and Lobbying Activities. The cover is white with black text. At the top, it says "SCHEDULE C (Form 990 or 990-EZ)". Below that, it says "Political Campaign and Lobbying Activities". Underneath that, it says "For Organizations Exempt From Income Tax Under section 501(c) and section 527". At the bottom, it says "Department of the Treasury Internal Revenue Service". On the right side, there is a small logo that says "2016" and "Open to Public Inspection".

REASONABLE ALLOCATION

1. BE REASONABLE:

Very few explicit rules

Pick a system that reasonably reflects activities and expenses and isn't overly complicated

2. BE CONSISTENT:

Once you decide on a system, avoid frequent changes

Change only to correct problems, not to try to game the system

GENERAL RULES**INSUBSTANTIAL
PART**

Volunteers

Donated goods
or services

Activities Specified
on Form 990

501(h)

Direct Costs

Staff Time

Overhead

**REASONABLE
ALLOCATION**

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		40,000.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			40,000.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

HAS ONE STAFF MEMBER WHO ENGAGES IN A LIMITED AMOUNT OF LOBBYING ACTIVITIES, WHICH INCLUDED MEETING WITH LEGISLATORS AND/OR THEIR STAFF MEMBERS AS WELL AS SENDING ACTION ALERTS TO MOTIVATE OUR BASE OF CONSTITUENTS. WE FILE LOBBYING EXPENSE REPORTS FOR THIS STAFF MEMBER ON A QUARTERLY BASIS. IN FISCAL YEAR 2016 (OCTOBER 1, 2015 - SEPTEMBER 30,

532043
10-05-15

Schedule C (Form 990 or 990-EZ) 2015

27

7020511 733030 2846

2015.05050 SEXUALITY INFORMATION AND E 2846__1

SEXUALITY INFORMATION AND EDUCATION

Schedule C (Form 990 or 990-EZ) 2015 **COUNCIL OF THE UNITED STATES, INC.** 13-2508249 Page 4

Part IV Supplemental Information (continued)

2016), THIS AMOUNT TOTALED \$40,000.

INSUBSTANTIAL PART

Volunteers

Activities Specified
on Form 990

501(h)

Direct Costs

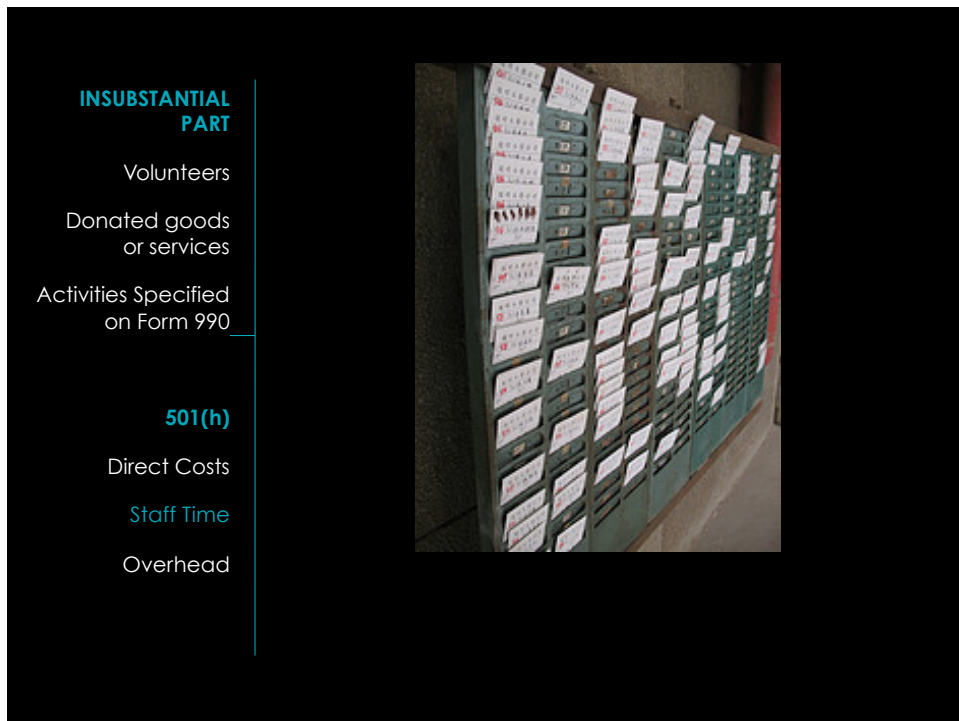
Staff Time

Overhead



REASONABLE ALLOCATION

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).		(a) Filing organization's totals	(b) Affiliated group totals												
A Check <input type="checkbox"/> if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).															
B Check <input type="checkbox"/> if the filing organization checked box A and "limited control" provisions apply.															
Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)															
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?															
		<input type="checkbox"/> Yes	<input type="checkbox"/> No												



NAME	EMPLOYEE TIME SHEET														
MONTH: JANUARY															
DAY OF MONTH	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Regular Hours															
Lobbying Direct															
Lobbying Grassroots															

NAME: Jane Doe	EMPLOYEE TIME SHEET														
MONTH: JANUARY															
DAY OF MONTH	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Access to Justice															0
Lobbying Direct															0
Lobbying Grassroots															0
Nonprofit Advocacy															0
Lobbying Direct															0
Lobbying Grassroots															0
Operations															
Administration															0
Development															0

LOBBYING REPORTING FORM	
Employee Name:	<u>Jane R. Doe</u>
Date:	<u>02/01/2011</u>
Description of Activity:	<u>Researched information on work/study programs for letter to Senator Jones on S.B. 1642(The Higher Education Authorization Act of 2011)</u>
Time (round up to the ½ hour):	
Direct Lobbying:	<u>1.5</u>
Grassroots Lobbying:	<u>0</u>

Employee Name	Date	Time (rounded up to the ½ hour)		Notes
		Direct Lobbying	Grassroots Lobbying	
Jane R. Doe	2/01/2011	1.5	0	Strategy meeting

Direct lobbying hours

**Total hours
worked**

=

**Direct lobbying
percentage**

**Grassroots lobbying
hours**

**Total hours
worked**

=

**Grassroots
lobbying
percentage**

CALCULATE STAFF TIME

50 hours direct
lobbying hours

250 total
hours worked

=

20% direct
lobbying

10 hours grassroots
lobbying hours

250 total
hours worked

=

4%
grassroots
lobbying

CALCULATE STAFF TIME

$$20\% \times \$5,000 = \$1000$$

Time spent on
direct lobbying

Compensation
per pay period

Total Amount of
Comp.
Attributable to
Direct Lobbying

$$4\% \times \$5,000 = \$200$$

Time spent on
grassroots
lobbying

Compensation
per pay period

Total Amount of
Comp.
Attributable to
Grassroots
Lobbying

CALCULATE STAFF TIME

**INSUBSTANTIAL
PART**

Volunteers

Donated goods
or services

Activities Specified
on Form 990

501(h)

Direct Costs

Staff Time

Overhead



Expense Description	Amount of Expense
Rent	\$11,000
Receptionist	\$2,000
Administrative Assistant	\$2,400
Liability Insurance	\$2,000
Telephone & Internet	\$2,300
Postage	\$3,500
Office Supplies	\$400
Professional Fees	\$1,400
Total	\$25,000

MONTHLY OVERHEAD

- How many hours worked for entire organization?
- What percentage was direct lobbying?
- What percentage was grassroots lobbying?
- Apply percentages to overhead costs

CALCULATE OVERHEAD

Staff Member	Total Hours	Direct Lobbying	% of hours for Direct	Grassroots Lobbying	% of hours for GR
Executive Director	250	50	20%	5	2%
Deputy Director	200	25	12.5%	24	12%
Research Director	175	0	0%	0	0%
Research Assistant	175	0	0%	0	20%
Access to Justice Project Director	200	25	12.5%	21	10%
Total	1000	100		50	
Percentage of Total Hours			10%		5%

$$\begin{array}{ccccc}
 \mathbf{10\%} & \mathbf{X} & \mathbf{\$25,000} & \mathbf{=} & \mathbf{\$2,500} \\
 \text{Direct lobbying} & & \text{Overhead expense} & & \text{Direct lobbying expenditure}
 \end{array}$$

$$\begin{array}{ccccc}
 \mathbf{5\%} & \mathbf{X} & \mathbf{\$25,000} & \mathbf{=} & \mathbf{\$1,220} \\
 \text{Grassroots lobbying} & & \text{Overhead expense} & & \text{Grassroots lobbying expenditure}
 \end{array}$$

CALCULATE OVERHEAD

Cost Center	Direct	Grassroots
Direct Costs	\$--	\$--
Staff Time	\$--	\$--
Overhead	\$--	\$--
Total Expenditures	\$--	\$--

TOTAL LOBBYING EXPENDITURES

Fund Lobbying Efforts

General Support

Fund Specific Projects

ADVOCACY FOR FOUNDATION GRANTEES

Public Charities and “Public Foundations” may **LOBBY**

Must stay within limits set by the IRS

- Insubstantial part test
- OR
- 501(h) expenditure test



A community/public foundation may **EARMARK** a grant for lobbying,

but must count the grant against its own **LOBBYING LIMIT**

Private Foundations **Tax on Lobbying**

Private foundations pay tax on lobbying expenditures

- 20% on foundation; 5% on managers
- 100% on foundation; 50% on managers



Private foundations may not engage
in lobbying or **EARMARK** a grant for
lobbying

but...

Private foundations
may **FUND** grantees that lobby



"A grant by a private foundation is **earmarked** if the grant is given pursuant to an agreement, **oral or written**, that the grant will be used for specific purposes."

"EARMARKED" DEFINED

EARMARKED for Lobbying?



Private
foundations



Public charities /
foundations

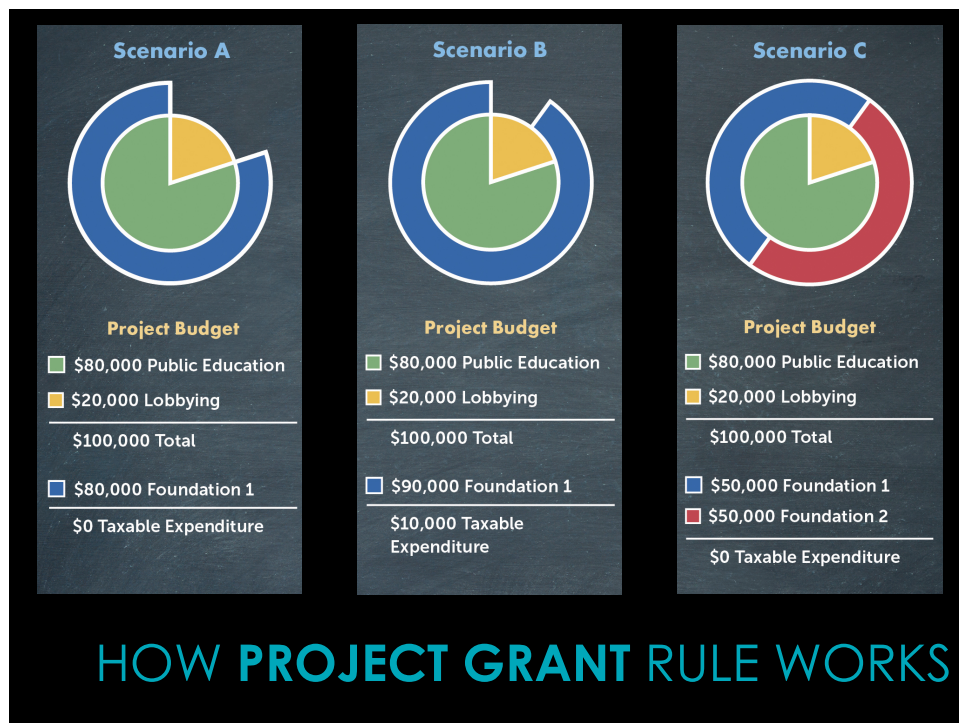
Private Foundation
does not **EARMARK** grant

and...

foundation is not legally
responsible for its grantee's
lobbying

**GENERAL SUPPORT GRANT "SAFE
HARBOR"**

If a private foundation grant is **less than or equal to** a project's non-lobbying component, the grant is not a lobbying expenditure.



GRANTS TO NON-PUBLIC CHARITIES

The grant agreement must:

- State in specific terms how the grant will be used
- Explain that the grantee must repay any funds not used for the grant purpose
- State that the grantee is required to provide annual reports showing how the funds were spent
- Specify that the funds cannot be used to lobby

Expenditure Responsibility
Grants

Restricting public charity grantees from lobbying is **not necessary** – you can educate funders

If grant says it is not “**earmarked for lobbying**,” that doesn’t mean it can’t spend it on lobbying – read grant language carefully.

Be clear if seeking **specific project grant** or **general support** grant

Be clear about the **language** used to describe activities – don’t talk about activities a 501(c)(3) cannot engage in (e.g., partisan electoral activities)

MAKING GRANT REQUESTS

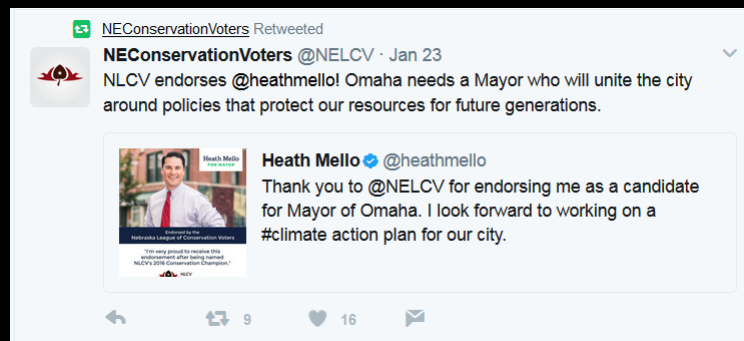
ADVOCACY AND ELECTIONS FOR NON-PROFITS

KEELY MONROE




	501(c)(3) Private Foundation	501(c)(3) Public Foundation/ Charity	501(c)(4) 501(c)(5) 501(c)(6)
Examples	 	 	
Tax Treatment	Tax-Exempt Contributions tax-deductible	Tax-Exempt Contributions tax-deductible	Tax-Exempt
Lobbying Activities	EXTREMELY LIMITED Tax on foundation and managers	LIMITED Insubstantial Part or 501(h)	UNLIMITED
Electoral Activities	Cannot support or oppose a candidate for office	Cannot support or oppose a candidate for office	Secondary activity Follow federal and state election law

No 501(c)(3) support for or
opposition to **CANDIDATES**
running for **PUBLIC OFFICE**




CHARACTERISTICS

- Office created by statute
- On-going position
- Fixed term
- Requires oath of office
- Includes School Boards



For any public office



Rules that apply to print and verbal communications also apply to **ONLINE COMMUNICATIONS**



INDIVIDUAL PARTISAN ELECTORAL ACTIVITIES

Personal
Capacity Only

Not on
Company Time

Organization
Cannot Ratify Acts

Have a Policy



INDIVIDUAL PARTISAN ELECTORAL ACTIVITIES

Personal
Capacity Only

Not on
Company Time

Organization
Cannot Ratify Acts

Have a Policy



Sample 501(c)(3) Organizational Policy for Election Season

501(c)(3) organizations may engage in many forms of advocacy, including nonpartisan election-related activity. However, 501(c)(3) resources may not be used for partisan political activities, including supporting or opposing a political party or organization and supporting or opposing candidates for public office. In an election year, it is especially important for 501(c)(3) organizations to remind their staff and volunteers that certain election activities on behalf of the 501(c)(3), or using the resources of the 501(c)(3), are prohibited. Many organizations develop internal policies included in their employee manuals to provide clear guidance to staff.

In your policy, it is important to distinguish between what individuals may undertake in the name of the organization and what individuals who work for 501(c)(3) organizations are permitted to undertake as individuals separate from their organization. Individuals are not prohibited from supporting or opposing candidates in their personal capacity, as long as they do not use 501(c)(3) resources. For more information on this subject, see Alliance for Justice's fact sheet "[Election Activities of Individuals Associated with 501\(c\)\(3\) Organizations](#)."

Below is sample language that you may consider using to notify your staff of these rules. Each 501(c)(3) organization must assess its own level of risk tolerance, and your 501(c)(3) organization may choose to restrict more activities than the example below.



Keely Monroe
 @KeelyMonroe
 Grew up in upstate NY, left my heart in San Francisco, RJallday, world traveler day dreamer, Counsel at Alliance for Justice. My tweets are my own.

8 Photos and videos

TWEETS 303 FOLLOWING 445 FOLLOWERS 152 LIKES 57 LISTS 1




Tweets Tweets & replies Media

Keely Monroe @KeelyAFJ · 10m
 Spanish-speaking activists: Learn your advocacy rights, w webinars in Spanish! #BeBold bit.ly/22RcHfH & bit.ly/28IBdcU


Keely Monroe @KeelyAFJ · 2h
 Have an advocacy question? Discuss it with @saraAFJustice on Jun 23 at our Oakland @AFJBeBold offices #bebold bit.ly/1YcPnZt

Keely Monroe @KeelyAFJ · Jun 10
 Need a refresher on how lobbying is defined? @saraAFJustice can

No 501(c)(3) support for or
 opposition to **CANDIDATES**
 running for **PUBLIC OFFICE**

		
Warning Letter	Excise Tax	Revocation of Tax Exempt Status
Possible PENALTIES		

What is **NON-PARTISAN?**



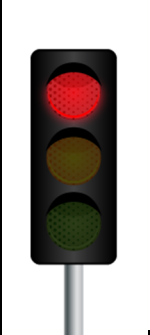
Who's For Kids? And Who's Just Kidding?

85% of American voters agree that our political leaders are not doing enough to help solve the problems facing children today.

A child can't see through campaign promises, but you can.

If government is not about children, then what is it worth?

Make your vote count for kids.



FACTS AND CIRCUMSTANCES

REMEMBER:

We care about Explicit **AND** Implicit Support or Opposition of a Candidate

- Does your organization have a track record of talking about these issues?
- How close in proximity to the election is it?
- How contentiousness is the issue?
- What is your organization's risk tolerance?
How vulnerable are you willing to be?
- How vital it is to speak out?

ISSUE ADVOCACY

Lobbying/
Advocacy
Campaigns

Supporting or
Criticizing
Incumbents

Legislative
Scorecards

Candidate
Education

LOBBYING & ADVOCACY CAMPAIGNS


ISSUE ADVOCACY

Lobbying/
Advocacy
Campaigns

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Incumbents

Legislative
Scorecards

Candidate
Education

.@GovRicketts will you build on NE's #renewableenergy gains, make us a #climate leader in , and have NE join the #USClimateAlliance?



Nebraska Appleseed @neappleseed · 14h

Senate could have copy of health care bill to CBO this week! Call our Senators and tell them Nebraskans demand they #ProtectOurCare

Sen. Deb Fischer (202) 224-6551 Sen. Ben Sasse (202) 224-4224

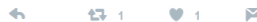
Hello, my name is _____, and I live at [address] in [CITY]. I'm calling to tell the SENATOR they must improve on the affordability and quality of health coverage, not weaken them like the House's bill.

It would be devastating to pass a bill the CBO says would cause 23 million people to lose their coverage. Older Nebraskans can't afford their premiums to skyrocket. And the AHCA's enormous cuts to Medicaid endangers the health insurance of our most vulnerable people.

Tell your own story about why affordable insurance is important to you

Every Nebraskan needs affordable health coverage. Any health care bill the Senator supports must preserve Medicaid and also make sure to protect coverage for preexisting conditions, prescription drugs, and important women's health care.

Nebraskans need health coverage to be more affordable and have stronger protections. The AHCA is a huge step backwards.



LOBBYING OR ADVOCACY CAMPAIGNS

facebook Allen Mattison Home Create a Page

Alliance for Justice Like
Non-Profit Organization · Washington, District of Columbia

Wall Alliance for Justice · Everyone (Top Posts)

Share: Post Photo

Write something...

Allen Mattison
AFJ fans, vote for Newt Gingrich for President! He'll be great for civil liberties!
Like · Comment · 2 seconds ago

Long Description

Alliance for Justice is a 501(c)(3) public charity. Contributions are tax-deductible. Alliance for Justice does not support or oppose candidates for public office.

General Information

It is Alliance for Justice's policy not to delete comments posted by the Facebook community, though we may make exceptions when those comments involve personal attacks, obscenity and/or ethnic slurs. Posts from community members do not necessarily represent those of AFJ.

You and Alliance for Justice

Lee Flinn likes this.
Planned Parenthood, Human Rights Campaign, The Sierra Club

People You May Know See All

Sean Cosgrove
16 mutual friends
[Add Friend](#)

Amy Herzfeld
1 mutual friend
[Add Friend](#)

Sponsored Story See All

ISSUE ADVOCACY

Lobbying/
Advocacy
Campaigns

Supporting or
Criticizing
Incumbents

Legislative
Scorecards

Candidate
Education

SUPPORTING OR CRITICIZING INCUMBENTS


SUPPORTING OR
CRITICIZING
INCUMBENTS

Focus on Legislative
Issues

Continue Ongoing
Support/Criticism

Don't Support/
Criticize Personal
Characteristics

In Astonishing Interview GOP [@RepAdrianSmith](#) refuses to say if Americans are entitled to eat. #Trump



Perspective | Congressman refuses to say if Americans are entitled t...
Rep. Adrian Smith, a GOP lawmaker from Nebraska, is a key figure on agriculture policy.
washingtonpost.com

CRITICIZING
OR SUPPORTING INCUMBENTS



Adrian Smith
@AdrianSmithNE

- Home
- About
- Endorsements
- Photos
- Likes
- Posts

Create a Page

Adrian Smith



vote
CONGRESSMAN
ADRIAN SMITH

About

This is the Facebook page for Congressman Adrian Smith's re-election campaign. Please check out my website at www.joinadrian.com



United States Congressman
ADRIAN SMITH
Serving the 3rd District of Nebraska

Services Issues & Legislation Newsroom Resources Contact Adrian About the District About Adrian

SIGN UP to receive my e-newsletter!

Stay informed on issues and actions from Capitol Hill that are important to you, our district and our country.

SIGN UP FOR MY E-NEWSLETTER
Stay connected and give me your feedback by signing up for my free e-newsletter.

ACTION CENTER

- Apply for an Internship
- Track a Bill
- Email Adrian
- Help with a Federal Agency
- Schedule a Meeting
- Visiting Washington D.C.
- Flag Request
- Youth Advisory Council

Enewsletter
Sign up to receive email updates

RESPONDING TO
CANDIDATES

Continue to Focus
on Your Public
Policy Issues, Not
the Candidate

Don't Comment to
Influence the
Elections

Avoiding
Mentioning the
Name of the
Candidate

Don't Criticize
Personal
Characteristics

RESPONDING TO
CANDIDATESRESPONDING TO
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Mentioning the
Name of the
Candidate

Don't Criticize
Personal
Characteristics

December 8, 2015

“Barring a group of people from entering our country based solely on their faith is blatantly unlawful and fundamentally un-American.

We are a nation of immigrants, many of whom came to this country to escape prejudice and discrimination.

We urge all of our political leaders to categorically reject this dangerous escalation of hateful rhetoric.”

— Anthony D. Romero
Executive Director, ACLU

ACLU

RESPONDING TO
CANDIDATES

LEGISLATIVE SCORECARDS

ISSUE ADVOCACY

Lobbying/
Advocacy
Campaigns

Supporting or
Criticizing
Incumbents

Legislative
Scorecards

Candidate
Education




Sent to PUBLIC	Sent to MEMBERS
Published REGULARLY	Published REGULARLY
Includes ALL LEGISLATORS	Includes ALL LEGISLATORS
BROAD Range of Issues	NARROW Range of Issues
AVOIDS Commentary	Commentary ALLOWED

WOMEN ARE WATCHING **Planned Parenthood Action Fund**

CANDIDATES ISSUES BLOG [DONATE](#) [GET UPDATES](#)

Champ & Chump Chart

Here's a quick look at where the 2016 presidential candidates stand on three of Planned Parenthood's top issues.

[VIEW MORE ON EACH CANDIDATE HERE +](#)

Champ & Chump Chart

	On Access to Abortion	On Affordable Birth Control	On Family Planning
Mitt Romney	Opposes access to safe and legal abortion	Opposes affordable birth control	Opposes affordable family planning services
Chris Christie	Opposes access to safe and legal abortion	Opposes affordable birth control	Opposes affordable family planning services
Ben Carson	Opposes access to safe and legal abortion	Opposes affordable birth control	Opposes affordable family planning services
Hillary Clinton	Supports access to safe and legal abortion	Supports affordable birth control	Supports affordable family planning services
Marco Rubio	Opposes access to safe and legal abortion	Opposes affordable birth control	Opposes affordable family planning services

ISSUE ADVOCACY

- Lobbying/
Advocacy
Campaigns
- Supporting or
Criticizing
Incumbents
- Legislative
Scorecards
- Candidate
Education

2012 Briefing Book for Candidates and Voters

The Candidate's Guide to Climate Change
Last updated: May 3, 2016

A Non-Partisan Messaging Guide

[Share This](#)

CANDIDATE EDUCATION

CANDIDATE EDUCATION

Offer to all

Use only what is
already gathered

Only create new
information if
organization has
reason to do so

OCPP OREGON CENTER for PUBLIC POLICY

Because facts matter.

June 3, 2008

«AddressBlock»

«GreetingLine»

As a candidate for «For_Office» I want you to know that the Oregon Center for Public Policy has a wealth of information that is available to all candidates for public office and encourage you to visit our website and contact our office if you need information about budget, tax or economic issues important to low- and moderate-income Oregonians.

While OCPP is a non-partisan public policy research institute that does not get involved promoting or opposing candidates for elective office, our information on our website and from our staff is available to anyone, including candidates.

If you contact us for information we will try our best to provide you with the timely, credible and accessible information that's been our hallmark for over a decade.

VOTER EDUCATION

candidate
questionnaires

candidate debates
and forums

candidate
appearances

appearances
unrelated to
candidacy

CANDIDATE QUESTIONNAIRES

QUESTIONS

Unbiased Questions

Open-Ended Questions

Distribute to all Candidates

Broad Range of Issues

No Pledges

FORMATTING

No Editing

Present Responses Equally

Disclaimers

2014 VOTER'S GUIDE

Iowa Gubernatorial Candidates'

Views on Children and Families




Gov. Terry Branstad
Republican Candidate

State Sen. Jack Hatch
Democratic Candidate

QUESTION ONE

THE STATE BUDGET AND CHILDREN

In the federal system, state government has the primary responsibility to finance education, health and human services for children. Over two-thirds of the Iowa general fund budget is devoted to serving children and youth – through early childhood, K-12, and higher education; child health and mental health care; and child safety services in child welfare and juvenile justice. Since 2000, and through two recessions and resulting state revenue shortfalls, many state-funded programs serving children have experienced very significant cutbacks, which have not been restored even as state revenue has returned. The Iowa budget now has a substantial surplus – and the next Governor and General Assembly will be looking toward the future in formulating the 2014-2015 state budget.

As Governor, what will you do to ensure that needed investments in children and youth are included in the 2014-15 budget?

Terry Branstad:

Since taking office in 2011, my primary focus has been to provide stability and predictability to the state budget. As Governor, I have successfully implemented a two year budget and each year provide a five year budget projection to ensure expenditures align with revenues. This is important because programs that rely on state tax dollars are now sustainable. This approach means we are now able to invest in strategic initiatives benefiting Iowa children. The budget I signed for Fiscal Year 2015 provided \$215.3 million in education funding for Iowa students. Restoring responsibility and predictability to the budgeting process means we are now able to invest more in pre-K-12 education than ever before. Unfortunately, this was not the case a few short years ago. As a result of the bad budgeting practices of the past, programs were cut across the board by ten percent. This action was unfairly leveled on Iowa's children. Over the next several years, I will uphold my commitment to budget stability and predictability so Iowa children and their parents have confidence that the state programs they rely upon will be there in the future.

Jack Hatch:

The well-being of Iowa's children will be a priority in a Hatch administration. We'll create a new Department for Iowa Children that will break off from the Department of Human Services and bring together children's services from other agencies to make certain a cabinet-level focus remains on Iowa kids, especially those who are most at risk. We will restore the Iowa Juvenile Home to serve the most vulnerable children who have been adjudicated delinquent. We will evaluate every level of care for children in state custody to ensure we're not continuing negative outcomes including isolation and lack of educational services. We'll ensure frontline Department of Human Services caseworkers have the tools and resources they need to assist families in overcoming challenges related to poverty, substance abuse and the physical and emotional abuse of children, with the well being of the child as the paramount consideration.

he candidates answered ten questions on important child and family policy issues. All responses are printed without editing.

Developed as a public service by Every Child Counts
the Children's Policy Coalition
September 2014



Advocating for Iowa's kids

QUESTIONS

unbiased questions

open-ended questions

distribute to all candidates

broad range of issues

no pledges

FORMATTING

no editing

present responses equally

disclaimers

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VOTER EDUCATION

candidate
questionnaires

candidate debates
and forums

candidate
appearances

appearances
unrelated to
candidacy

DEBATES & FORUMS

QUESTIONS

Unbiased Questions

Broad Range of
Issues

FORMAT

Invite all Viable
Candidates

Fair Rules

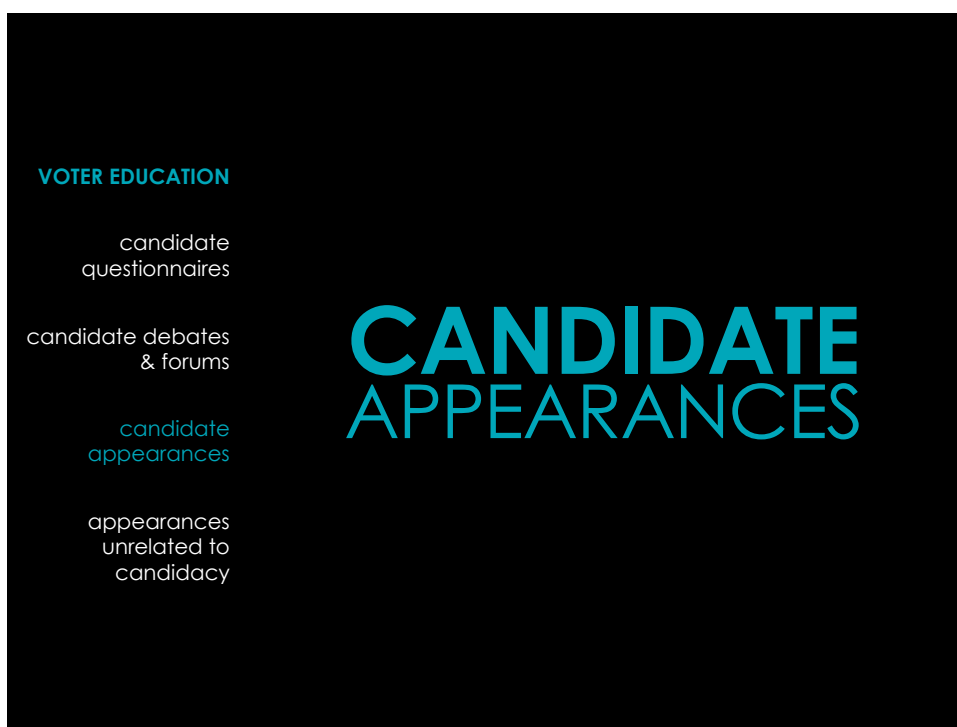
Impartial Moderator

Unbiased Audience

Equal Opportunity

No Contextual
Favoritism





CANDIDATE APPEARANCES

Equal opportunity
required

No contextual
favoritism

Invite all viable
candidates



VOTER EDUCATION

candidate
questionnaires

candidate debates
and forums

candidate
appearances

appearances
unrelated to
candidacy

APPEARANCE
UNRELATED
TO CANDIDACY

APPEARANCE UNRELATED TO CANDIDACY

Awards & Policy
Updates

No Equal
Opportunity
Required

Avoid Mentioning
Candidacy

Don't Time to
Coincide with
Election

Disclaimers and
Letters



VOTER REGISTRATION & GOTV

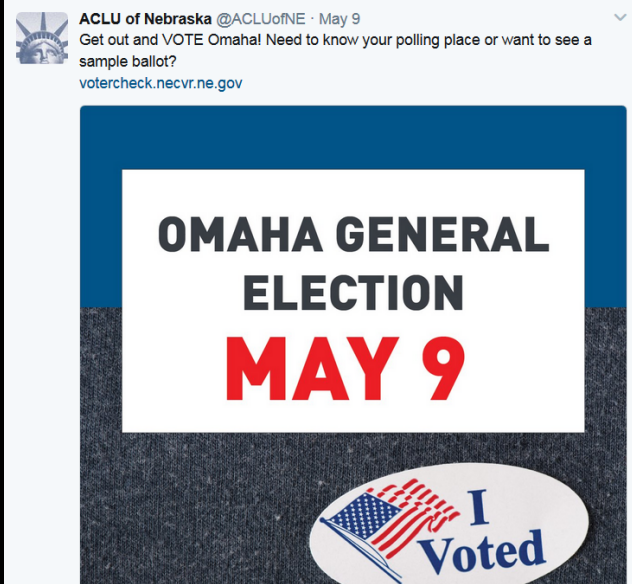
VOTER REGISTRATION

No Reference
to Party/Candidate

No Suggestion of
Who to Vote For

Make Service
Available to
EVERYONE

Targeting for
NONPARTISAN
Reason



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Your Vote
is
Your Voice



VOTE. NOVEMBER 6th






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GOTV

**BALLOT MEASURE
ADVOCACY**

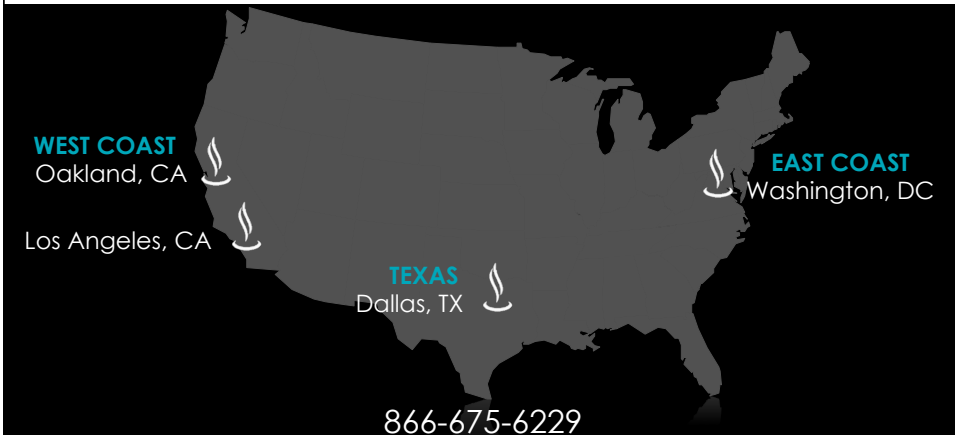


Advocating for or against a ballot measure is **lobbying**, not political.

YOU CAN DO IT!



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