



**BETTER
PUBLIC
POLICY.**

The Alliance for Justice is a national association of public interest organizations spanning a range of issues, including civil rights, social justice, and consumer and environmental protection.

Representing this broad constituency, the Alliance's mission is to strengthen the nonprofit sector's influence on public policy, ensure equal access to the federal courts, and cultivate the next generation of advocates and community activists.

Founded in 1979, the Alliance for Justice works closely with public interest organizations, social service networks, foundations, the legal community, and community-based organizations that work to energize vibrant and effective citizen engagement in public policy.



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**LOBBY GOVERNMENT OFFICIALS,
ADVOCATE FOR LEGISLATION,
AND YOU KNOW WHAT
WILL HAPPEN ?**



Lobbying leads to success stories.

Some of the most extraordinary achievements in recent decades—for the environment, social justice, community renewal, consumer protection, public safety, and civil rights—have come about because nonprofits were willing to take their rightful place at the policymaking table.

- Less than five years after it was founded by victims' families, **Mothers Against Drunk Driving (MADD)** persuaded Congress to pass a law mandating that every state raise the drinking age to 21—vastly reducing the number of alcohol-related fatalities.
- The **Council of Senior Centers and Services of New York City** preserved \$15 million in threatened funding for senior centers and weekend meal programs with a lobbying effort that included bringing 5,000 seniors to city hall.
- Concerned with the high rate of lead poisoning among Milwaukee children, the **Wisconsin Citizen Action Fund (WCAF)** recruited and trained a task force of parents to advocate for lead-safe housing in their neighborhoods. Those efforts resulted in a city ordinance requiring landlords to certify their property as lead-safe.

Lobbying by nonprofits ensures that people have a voice in shaping the policies that affect them. It makes government accountable to the common good.

So what's stopping you?

Don't hold back.

Too many nonprofits believe that lobbying activities will jeopardize their organization's tax-exempt status. On the contrary: If you're *not* lobbying, you're not exercising your full rights under the tax laws.

The IRS actually encourages nonprofits to engage in lobbying and other advocacy activities, as long as they adhere to some broad spending limitations. The guidelines are easy to follow. Based on their overall expenditures, most charities can spend as much as 20 percent of their budget on direct lobbying activities intended to influence legislation. You can use these generous limits by filing a simple, one-page form with the IRS to make the "501(h) election."

Because the limits are based on the *money* you spend, there are no limits on volunteer efforts and other cost-free activities. Likewise, there are no limits on other kinds of public policy work, such as litigation, research, public education, and attempting to influence decisions by administrative agencies.

Lobbying by nonprofits isn't just legal—it's important, powerful, and fundamental to democracy. That's why the Alliance for Justice wants to help you get started—*now*.

What to do next.

By taking advantage of the Alliance for Justice's extensive resources, you can follow the law, lobby the government, and make a real difference in your community.

- **Attend a workshop.** Our regularly scheduled **Worry-Free Advocacy Workshops** are held in major cities throughout the year. Or schedule an Alliance for Justice workshop at your organization, where we'll train your leaders, staff, and volunteers to navigate laws governing public policy activities.
- **Ask for one of our legal guides.** Our plain-language materials will help you plan your advocacy efforts. Among the many titles are *Being a Player: A Guide to the IRS Lobbying Regulations for Advocacy Charities*, and our guide to online activism, *E-Advocacy for Nonprofits: The Law of Lobbying and Election-Related Activity on the Net*.
- **Talk with us one-on-one** via e-mail, phone, and letters. We'll answer questions ranging from "What IRS form do I need to elect 501(h)?" to "How can a 501(c)(3) produce and distribute a voters' guide that describes the candidates?"
- **Get sound legal and accounting advice.** Our Advocacy Lawyers and Accountants Network (ALAN) is training professionals across the country to help nonprofit advocacy organizations understand and comply with the laws governing lobbying, election-related activity, and other types of advocacy.
- **Visit www.allianceforjustice.org.** Along with more information and resources on these issues, you can sign up for our Nonprofit Action Network and get news about IRS and Federal Election Commission rulings, as well as other developments that affect the advocacy activities of nonprofits.

