Funding & Conducting Advocacy: Flashpoints for Private Foundations

37th Annual Nonprofit Organizations Institute
UT Law CLE

January 23, 2020

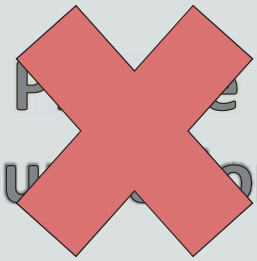
Kimberly Eney, Latham & Watkins LLP
Elizabeth Peters, The William and Flora Hewlett Foundation

Agenda

- Lobbying
  - IRS Rules
  - Case Study Applying the Rules
  - What can private foundations do?
  - Funding organizations that lobby (charities and expenditure responsibility grantees)
  - Additional Federal and State Lobbying Laws
- Elections
  - Basic Rules
  - Grant Making Activities and Elections
- Government Officials Gifts and Ethics Rules
- A Private Foundation Compliance Program

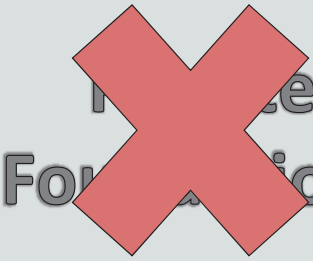
IRS Rules on Lobbying:
Public Charities vs. Private Foundations

Public Charities



IRS Rules on Electioneering:
Public Charities vs. Private Foundations





CASE STUDY: Early Childhood Education

$2 million grant to a charity that advocates at the state level to change the state's funding formula for schools and to get more money appropriated for early childhood education



Purpose of the Grant:

- Educating parents about how the funding formula works in the state and how that impacts local school budgets
- Meeting with state legislators and their staff to discuss changes to the state budget appropriations and funding formulas for public school education
- Meeting with school teachers' associations and unions to educate them about the funding formula and its impact on their ability to provide high quality instruction

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