

# Funding & Conducting Advocacy: Flashpoints for Private Foundations

37<sup>th</sup> Annual Nonprofit Organizations Institute  
UT Law CLE

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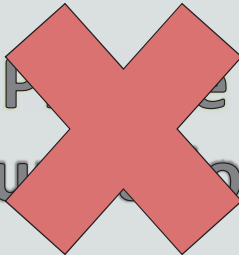
## Agenda

- 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*

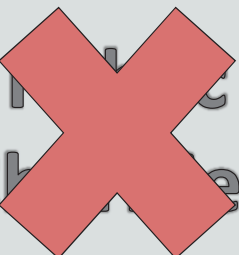
Public  
Charities

Private  
Foundations

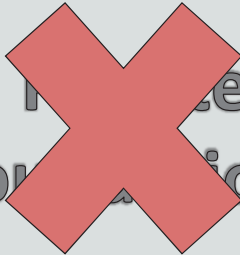


**IRS Rules on Electioneering:**  
*Public Charities vs. Private Foundations*

Public  
Charities



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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