

# Quality, Affordable Legal Services Make a Difference

## Lobbying by Nonprofits

### Our attorneys help nonprofits with:

- » Rules for §501(c) organizations
- » Lobbying registration and reporting
- » Negotiation of coalition agreements
- » Public policy analysis
- » Freedom of Information Law
- » Drafting of legislation
- » Independent expenditure rules
- » Formation and structuring
- » Other business law questions

Visit [www.lawyersalliance.org/nonprofits.php](http://www.lawyersalliance.org/nonprofits.php) to learn more about our legal services for nonprofits.



Lawyers Alliance  
*for* New York

*Connecting lawyers, nonprofits, and communities*

Federal tax law limits the extent to which charitable organizations that are exempt under Internal Revenue Code (“IRC”) §501(c)(3) may attempt to influence legislation, while other types of nonprofit organizations are accorded more latitude. At the same time, organizations may need to report lobbying expenditures to state and local government agencies. Lawyers Alliance protects nonprofit advocacy by offering education and legal counsel on lobbying regulation.

**Council of Senior Centers and Services of New York City, Inc. (CSCS)**, a central voice for the City’s seniors and the aging services network, engages in advocacy, training, and programs to support 150 member organizations that operate 400 programs serving 300,000 older New Yorkers. CSCS has filed the IRC §501(h) election so it may engage in direct and grassroots lobbying within certain expenditure limits. Lawyers Alliance staff attorneys and pro bono counsel from Weil, Gotshal & Manges LLP have provided a range of volunteer general counsel services to CSCS, including legal guidance on corporate governance, joint ventures, real estate, intellectual property, IRC requirements for nonprofits, and public policy issues. This assistance has better prepared CSCS to participate in the legislative process and address challenges facing the City’s aging population.

LAWYERS ALLIANCE AND ITS NONPROFIT  
CLIENTS ARE WORKING TO IMPROVE LIVES  
IN NEW YORK CITY

Lawyers Alliance is pleased to direct you to our website. Visit [www.lawyersalliance.org](http://www.lawyersalliance.org).

### **Program Tip**

The IRS considers communications to influence the public's vote on specific ballot measures to be lobbying because members of the public act as legislators when they vote "yes" or "no" on a legislative initiative or ballot referendum. In a recent change to NYC campaign finance rules, nonprofits now must report their independent expenditures on local ballot initiatives to the NYC Campaign Finance Board.

### **Web Tip**

Learn about Lawyers Alliance's Advocacy Initiative and read recent testimony at:

[www.lawyersalliance.org/advocacy.php](http://www.lawyersalliance.org/advocacy.php).



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