

Lobbying Compliance Checklist for New York City Nonprofits

Nonprofit organizations that engage in lobbying in New York must pay attention to federal limits on lobbying activity and to federal, state and local lobbying disclosure requirements. This checklist may be used to determine whether an advocacy activity might trigger one or more reporting requirements. For a more detailed explanation of each of the reporting requirements, refer to:

[Lawyers Alliance for New York, FAQ's About Legislative Lobbying by Nonprofit Organizations, http://lawyersalliance.org/pdfs/news_legal/Nonprofits_and_Lobbying_FAQ_6-3-2014.pdf](http://lawyersalliance.org/pdfs/news_legal/Nonprofits_and_Lobbying_FAQ_6-3-2014.pdf)

Lawyers Alliance staff are available to help qualifying nonprofits determine whether they need to register as a lobbyist and how to track and report their lobbying activities and comply with other legal obligations. Please contact Senior Policy Counsel Laura Abel at (212) 219-1800 x283 or visit our website for further information.

	If your organization is...		Then it should ...	Notes
<input type="checkbox"/>	Advocating to change laws (including NYC, NYS, federal budgets), regulations, government agency practices	<input type="checkbox"/>	Have a system in place to track lobbying time, topics and targets	
		<input type="checkbox"/>	If the advocacy is aimed at influencing laws, report it to the IRS on Form 990, Schedule C , and consider making the IRS' 501(h) election	
<input type="checkbox"/>	Engaged in a significant amount of advocacy before Congress, federal executive branch officials, or federal administrative agencies	<input type="checkbox"/>	Determine whether the amount and type of advocacy requires registration as a lobbyist under the federal Lobbying Disclosure Act	Federal government lobbying only
<input type="checkbox"/>	Advocating to a city or state official or government entity in New York State to enact or change law (including the NYS or NYC budget), executive order, regulation, agency practice, ratemaking, zoning, procurement, disposition of NYC's real property, agency or legislative hearing agenda	<input type="checkbox"/>	Determine whether the amount and type of advocacy require registration & reporting as a lobbyist and/or client under the NYS Lobbying Act and NYC Lobbying Law	See below for obligations of registered lobbyists & clients.
		<input type="checkbox"/>	If advocacy by an organization that is not a 501(c)(3) occurs during the run-up to an election and is aimed at a public official who is running for office: determine whether it counts as a reportable independent expenditure under NYC Campaign Finance Board rules, NYS Board of Election rules, or NY Attorney General Regulation 13 NYCRR 91.6	

	If your organization is...	Then it should ...	Notes
	<input type="checkbox"/> Registered as a lobbyist or lobbyist/client with the NYC Clerk	<input type="checkbox"/> File Lobbyist Periodic Reports every two months <input type="checkbox"/> Track and report political fundraising and paid political consulting by individuals who are registered lobbyists, their partners and unemancipated children <input type="checkbox"/> Retain for 5 years any documents used to substantiate reported lobbying expenditures <input type="checkbox"/> Ensure staff are familiar with, and abide by, the Conflict of Interest Board's gift rules and the obligations of lobbyist, NYC Admin. Code 3-219	
	<input type="checkbox"/> Required to report as a client to the NYC Clerk	<input type="checkbox"/> Enroll in the NYC Clerk's E-Filing system <input type="checkbox"/> File Client Annual Reports	
	<input type="checkbox"/> Registered as a lobbyist with NYS Joint Commission on Public Ethics (JCOPE)	<input type="checkbox"/> File Lobbyist Bi-Monthly Reports <input type="checkbox"/> Be aware of the restricted period that applies to lobbying regarding certain state government procurements <input type="checkbox"/> Track organization's attempts to influence the allocation of state funding in excess of \$15,000, where the state legislature has included that funding in the state budget without allocating it to a particular organization. File Disbursement of Public Monies Report if the organization spends \$5,000+ on such activity <input type="checkbox"/> Track and report " reportable business relationships " -- these are transactions in which the organization (or its directors or executive managers) pay \$1k+ to a state official or employee (or an entity in which the official or employee has a significant interest)	<p>Most contracts between state agencies and nonprofits are excluded, as are grants</p> <p>JCOPE provides a questionnaire the organization can use for tracking</p>

	If your organization is...		Then it should ...	Notes
<input type="checkbox"/>	Registered as a lobbyist with JCOPE (cont'd)	<input type="checkbox"/>	Ensure staff are familiar with, and abide by, the Lobbying Act's gifts prohibition	
		<input type="checkbox"/>	Retain for 3 years all documents used to substantiate reported lobbying expenditures	
<input type="checkbox"/>	Required to report as a client to JCOPE	<input type="checkbox"/>	File Client Semi-Annual Reports	
		<input type="checkbox"/>	Track and report " reportable business relationships " -- these are transactions in which the organization (or its directors or executive managers) pay \$1k+ to a state official or employee (or an entity in which the official or employee has a significant interest)	JCOPE provides a questionnaire the organization can use for tracking
		<input type="checkbox"/>	Consider whether organization needs to submit Source of Funding Report to JCOPE: applies to lobbying client that spends \$50k+ in 12 months on lobbying, constituting at least 3% of organization's total expenditures.	501(c)(3) organizations registered with the Charities Bureau are exempt

Lawyers Alliance for New York is the leading provider of business and transactional legal services for nonprofit organizations that are improving the quality of life in New York City neighborhoods. Our network of pro bono lawyers from law firms and corporations and staff of experienced attorneys collaborate to deliver expert corporate, tax, real estate, intellectual property, and other legal services to community organizations. By connecting lawyers, nonprofits, and communities, we help nonprofits to develop affordable housing, stimulate economic development, promote community arts, strengthen urban health, and operate and advocate for vital programs for children and young people, the elderly, and other low-income New Yorkers.

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