Form **5768** 

(Rev. January 1994)

Department of the Treasury

## Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation

(Under Section 501(h) of the Internal Revenue Code)

For IRS	
Use Only	

nternai Revenue Service	(Onder Section sorth) or the	internal Revenue Code)	Use Offig P	
Name of organization			Employer identification number	
Number and street (or P.O.	box no., if mail is not delivered to street address)		Room/suite	
City or town, state, and ZIF	<sup>o</sup> code			
	eligible organization, we hereby elect to fluence legislation, apply to our tax year e	•		
	years until revoked.		(Month, day, and year)	
Note: This election	n must be signed and postmarked within	the first taxable year to which it appli	ies.	
	n eligible organization, we hereby revoke itures to influence legislation, apply to ou	•	of section 501(h) of the Code,	
3			nth, day, and year)	
Note: This revoca	tion must be signed and postmarked befo	re the first day of the tax year to whi	ich it applies.	
	erjury, I declare that I am authorized to r re named organization.	nake this (check applicable box) ▶	☐ election ☐ revocation	
(Signatu	re of officer or trustee)	(Title)	(Date)	

## Instructions

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Schedule A (Form 990). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

Eligible Organizations.—A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

- **1.** Section 170(b)(1)(A)(ii) (relating to educational institutions),
- **2.** Section 170(b)(1)(A)(iii) (relating to hospitals and medical research organizations),
- **3.** Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools).
- **4.** Section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions),
- **5.** Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
- **6.** Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(3) organizations that support section 501(c)(4), (5), or (6) organizations).

**Disqualified Organizations.**—The following types of organizations are not permitted to make the election:

- **a.** Section 170(b)(1)(A)(i) organizations (relating to churches),
- **b.** An integrated auxiliary of a church or of a convention or association of churches, or
- **c.** A member of an affiliated group of organizations if one or more members of such group is described in **a** or **b** of this paragraph.

Affiliated Organizations.—Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such

organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4911 and section 501(h).

**Note**: A private foundation (including a private operating foundation) is not an eligible organization.

Where To File.—Mail Form 5768 to the applicable Internal Revenue Service Center listed below.

If the organization's principal office is located in:



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Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee	Atlanta, GA 39901
Arizona, Colorado, Kansas, New Mexico, Oklahoma, Texas, Utah, Wyoming	Austin, TX 73301
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington	Fresno, CA 93888
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Holtsville, NY 00501
Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession, or foreign country	Philadelphia, PA 19255