



# **HOW TO AVOID TROUBLE CORPORATIONS NOT FOR PROFIT**

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Revised April 2017

# KNOW THE NON- PROFIT RULES

26 U.S. Code § 501 -  
Exemption from tax on  
corporations, See  
[www.irs.gov](http://www.irs.gov) or call  
(877) 829-5500



# KNOW THE NON-PROFIT RULES



- Ch 617, Florida Statutes
- FL Dept. of Agriculture and Consumer Services register to solicit charitable funds and renew annually
- Florida Dept. of Revenue tax exemptions
- Florida Dept. of State annual reports due by May 1

# LOBBYING for 501(c)(3)s

INSUBSTANTIAL (default test)

- The **time** devoted to the lobbying (including time by volunteers) and the **money spent**
- Insubstantial activities are fine so long as the organization does not endorse, support or oppose a candidate for public office

501(H) EXPENDITURE TEST (IRS Form 5768)

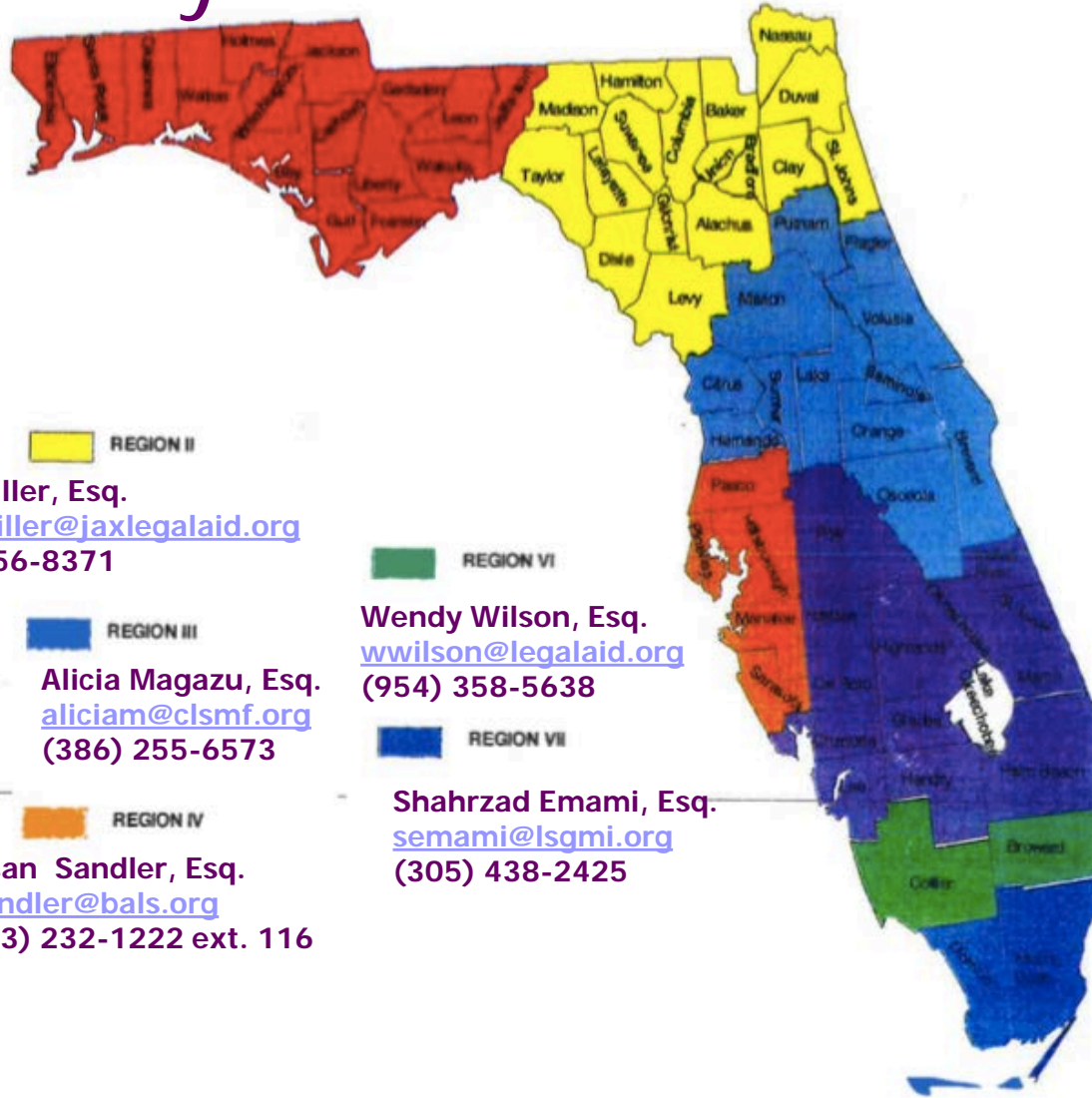
# WHAT IS LOBBYING UNDER THE INSUBSTANTIAL PART TEST

- Contacting or urging the public to contact legislators to propose, support, or oppose legislation or the government's budget process
- Advocating the adoption or rejection of legislation

# ADVOCACY RISK MANAGEMENT

- Track lobbying
- Report to government regulators (IRS 990)
- Adopt policy on use of organization resources for political activity, including social media
- Financial controls
- IT security

# CED Lawyers for Non-Profits



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