

Articles and sources on the topic of Advocacy which address the important distinction for tax exempt nonprofits between Advocacy and Lobbying.

### ***ADVOCACY AND LOBBYING: SPEAKING UP FOR THE ARTS***

This pdf file from the National Assembly of State Arts Agencies is an excellent overview.

[Source: NASAA Advocate - Vol 10 Issue No. 1

<http://www.nasaa-arts.org/Learning-Services/Past-Meetings/mar06nasaa-advocate.pdf> ]

### ***ADVOCACY HANDBOOK***

This pdf file from the NYC Arts Commission covers the basics of arts advocacy

[Source: New York City Arts Commission

<http://artsnys.org/wp-content/uploads/2011/01/Advocacy-Handbook.pdf> ]

### ***ADVOCACY BEST PRACTICES***

This pdf file from Arts for LA covers basics and includes the following helpful advice.

**“Engaging in significant advocacy/lobbying activities? File a 501(h) provision with your taxes.**

If your organization is spending more than 10% of its expenditures on direct advocacy/lobbying, you should file a 501(h) provision form. The current 501(h) provision allows nonprofit arts organizations to allocate expenditures of up to 20% of the first \$500,000 of their annual budget to direct advocacy and lobbying. If the organization exceeds \$500,000 in annual income, only 15% of the *next* \$500,000 can go to advocacy expenditures, and so on up to \$1 million. To engage the 501(h) provision an organization must complete the IRS Form 5768.”

[Source: Arts for LA

<http://www.artsforla.org/sites/default/files/Updated%20Advocacy%20Best%20Practices-7.11.pdf> ]

### ***LOBBYING AND THE LAW FOR NONPROFITS UNDER SECTION 501(c)(3)***

This article includes do's and don'ts plus guidelines for letter writing campaigns and op-ed letters.

[Source: Texas Commission on the Arts

<http://www.arts.state.tx.us/toolkit/advocacy/lobbying.asp> ]