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)

Information about Form 5768 and its instructions is at www.irs.gov/form5768.

1 Election— As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending __________ and all subsequent tax years until revoked.

Note: This election must be signed and postmarked within the first taxable year to which it applies.

2 Revocation— As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending __________ and all subsequent tax years (until a new election is made).

Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) □ election □ revocation on behalf of the above named organization.

General Instructions

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization is not disqualified if it spends more than the amounts permitted by that section. Also, the organization may lose its tax-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 organization must report the actual and permitted amounts of its lobbying expenditures and grassroots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Part II-A of Schedule C (Form 990 or Form 990-EZ).

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)(i) relating to educational institutions,
2. Section 170(b)(1)(A)(ii) 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 170(b)(1)(A)(vii) relating to charitable contributions,
6. Section 509(a)(2) relating to organizations publicly supported by admissions, sales, etc., or
7. 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,
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.

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

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