



INDEPENDENT
SECTOR

file lobby disclosure



NEWS RELEASE

WIDESPREAD COALITION OF NONPROFIT GROUPS ANNOUNCE OPPOSITION TO LOBBYING BILL

Washington, D.C., February 16, 1994 -- More than 320 nonprofit organizations from around the country lined up on Capitol Hill today to oppose the Lobbying Disclosure Act, as presently written. Speakers representing the concerns of tens of millions of Americans spoke out against the measure. A letter from the coalition was recently sent to all 435 House members.

According to the nonprofit groups, the legislation will "deter nonprofit organizations across the country from engaging in advocacy and education on a wide range of issues."

Congress is expected to complete action on the legislation when it returns from President's Day recess.

The letter to Congressman Jack Brooks, Chairman of the House Committee on the Judiciary, along with a list of those groups signing on, is attached.

FOR MORE INFORMATION CONTACT:

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Director, Government Relations
INDEPENDENT SECTOR
202-223-8100



February 7, 1994

Honorable Jack Brooks
Chairman
Committee on the Judiciary
U.S. House of Representatives
Washington, D.C. 20518

Dear Mr. Chairman:

We are writing to express our deep concern about the potential harmful effects of H.R. 823, the Lobbying Disclosure Act of 1993, on the public policy activities of nonprofit organizations. While the Act, now pending before the Judiciary Committee, attempts to make important and needed changes to existing registration laws, it would also subject nonprofits to multiple and inconsistent reporting and recordkeeping requirements that will deter nonprofit organizations across the country from engaging in education and advocacy on a wide range of issues. With some adjustment, we believe the Act can accomplish its aims without adversely affecting the advocacy activities of nonprofits, which are already subject to comprehensive lobbying regulations. Unless these changes are made, we must regretfully oppose H.R. 823.

At the outset, we note that nonprofits strongly support the purposes of the Lobbying Disclosure Act. We are committed to the principle of public disclosure, including that of our lobbying and advocacy efforts aimed at influencing public policy. Moreover, we recognize the need to clarify certain federal registration and reporting requirements for lobbyists and to improve compliance and enforcement. We agree also with the need for a single administrative structure applicable to all lobbying entities and organizations.

But unlike any other sector of society, nonprofit organizations are already subject to a complex array of restrictions and reporting requirements under the Internal Revenue Code for lobbying. In 1990, after four years of discussions with the nonprofit sector and other interested parties, the Internal Revenue Service issued comprehensive and detailed regulations that, after enormous, diligent effort, have been implemented widely in the nonprofit community. Nonprofits have spent countless hours and dollars creating recordkeeping systems and training our employees to comply with these rules.

H.R. 823, as reported by the Subcommittee on Administrative Law and Governmental Relations on November 22, 1993, recognizes the unique circumstances facing nonprofit organizations by allowing charities to meet some but not all of the registration and reporting requirements of the Act by relying on their reports filed with the IRS. Notwithstanding this provision, the root problem remains; nonprofits would still be subject to a second, different set of requirements under other provisions of the Act.

For example, in order to determine whether they are required to register under the Act, nonprofits will have to determine whether they employ one or more "lobbyists," a term that is defined in section 3(11) of the Act by reference to a wide range of public policy and educational activities that do not constitute lobbying for purposes of the Internal Revenue Code. (A list of the significant differences between the definition of lobbying under the Internal Revenue Code and Regulations and the Act is attached.) In order to submit reports under section 5(b)(2) of the "specific issues" upon which they engaged in significant lobbying activities, nonprofits would be required to use a definition that includes many activities not treated as lobbying under the Internal Revenue Code and that, therefore, are not now included in their recordkeeping and internal reporting systems and would now have to be separately maintained.

In order to submit reports of the total expenses incurred in connection with grass roots lobbying communications under section 5(b)(5), nonprofits would similarly be required to include activities that the IRS has not classified as grassroots lobbying, particularly communications directed only to their members. The cost of the additional recordkeeping systems and the burden of training their employees to comply with a second set of complicated definitions and requirements will be enormous. Unless these differing arrangements are changed, some groups will forego the effort and expense, choosing instead to end their participation in the

development of public policy. That circumstance would have the unfortunate and unintended result of depriving Congress and the Executive Branch of nonprofits' expertise, which is distinct from that of for-profit entities.

The problem of duplicative and inconsistent regulatory systems could be eliminated if nonprofits were allowed to rely fully on the tax code's definitions of lobbying in fulfilling their registration and reporting obligations under the Act. Under this proposal, nonprofits would be required to register and to file reports under the same conditions and at the same time as all other registrants, and they would be subject to the same enforcement procedures. However, they would not be forced to implement costly and burdensome new recordkeeping systems in addition to the ones they have already put into effect. We believe this proposal is responsive both to the salutary goals of the Act and the unique legal constraints already imposed on the nonprofit sector.

Congress has on several recent occasions recognized and sought to encourage the vital role played by charities in the development of legislative and other public policies. In order to maintain our ability to continue serving this important public role, we respectfully request that H.R. 823 be amended to bring it into line with existing obligations under the Internal Revenue Code. We believe that the IRS rules regarding lobbying by nonprofits strike a reasonable balance between accountability and the need to encourage nonprofit organizations to participate in the formulation of public policy. The Lobbying Disclosure Act not only fails to strike this balance, it makes accountability so complicated that it discourages the very participation that the IRS has only recently clarified.

We welcome the opportunity to continue to work with you and your staff to craft a bill that would be acceptable.

Sincerely,

— List in formation —

AFRICA FAITH AND JUSTICE NETWORK
AFRICAN AMERICAN INSTITUTE
AFRICARE
AGRICULTURAL RESOURCES CENTER
AIR SERV INTERNATIONAL
ALLIANCE FOR CHILD SURVIVAL
ALLIANCE FOR INTERNATIONAL EDUCATIONAL AND CULTURAL EXCHANGE, INC.
ALLIANCE FOR JUSTICE
ALLIANCE FOR THE WILD ROCKIES
ALLIANCE TO END CHILDHOOD LEAD POISONING
ALUMNAE ASSOCIATION OF MT. HOLYOKE COLLEGE
ALZHEIMER'S ASSOCIATION
AMERICAN ALLIANCE FOR CHILD SURVIVAL
AMERICAN ARTS ALLIANCE
AMERICAN ASSOCIATION FOR STATE AND LOCAL HISTORY
AMERICAN ASSOCIATION OF BOTANICAL GARDENS AND ARBORETA
AMERICAN ASSOCIATION OF COLLEGES AND OSTEOPATHIC MEDICINE
AMERICAN ASSOCIATION OF DENTAL SCHOOLS
AMERICAN ASSOCIATION OF MUSEUMS
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN
AMERICAN CANCER SOCIETY
AMERICAN CIVIL LIBERTIES UNION
AMERICAN COUNCIL ON EDUCATION
AMERICAN DIABETES ASSOCIATION

AMERICAN FRIENDS SERVICE COMMITTEE
AMERICAN HEART ASSOCIATION
AMERICAN HUMANE ASSOCIATION
AMERICAN JEWISH COMMITTEE
AMERICAN JEWISH CONGRESS
AMERICAN LIBRARY ASSOCIATION
AMERICAN LIVING ASSOCIATION
AMERICAN LUNG ASSOCIATION
AMERICAN NEAR EAST REFUGEE AID (ANERA)
AMERICAN NETWORK OF COMMUNITY OPTIONS AND RESOURCES (ANCOR)
AMERICAN SYMPHONY ORCHESTRA LEAGUE
AMERICANS UNITED FOR THE SEPARATION OF CHURCH AND STATE
APPLIED RESEARCH AND DEVELOPMENT INSTITUTE (COLORADO)
ARIZONA COMMISSION ON THE ARTS, AZ
ARMENIAN ASSEMBLY OF AMERICA
ART INSTITUTE OF CHICAGO
ARTS FOR THE SCHOOLS, CA
ASPIRA ASSOCIATION, INC.
ASSOCIATES OF THE NATIONAL AGRICULTURAL LIBRARY
ASSOCIATION FOR NONSMOKERS- MINNESOTA
ASSOCIATION FOR RETARDED CITIZENS
ASSOCIATION OF AMERICAN MEDICAL COLLEGES
ASSOCIATION OF ART MUSEUM DIRECTORS
ASSOCIATION OF FOREST SERVICE EMPLOYEES FOR ENVIRONMENTAL ETHICS
ASSOCIATION OF HISPANIC ARTS
ASSOCIATION OF JUNIOR LEAGUES INTERNATIONAL INC.
ASSOCIATION OF PERFORMING ARTS PRESENTERS
ASSOCIATION OF SCIENCE-TECHNOLOGY CENTERS
BALTIMORE SYMPHONY ORCHESTRA, MD
BAZELON CENTER FOR MENTAL HEALTH
BIG BROTHERS/ BIG SISTERS OF METRO ATLANTA
BIG BROTHERS/ BIG SISTERS OF SPOKANE CO., INC. (WASHINGTON STATE)
BOYS AND GIRLS CLUBS OF BRAZORIA COUNTY (TEXAS)
BOYS AND GIRLS CLUBS OF OSHKOSH
CALIFORNIA CONFEDERATION OF THE ARTS
CALIFORNIA WOMEN'S LAW CENTER
CAMP BEREA, INC.
CANCER PREVENTION RESEARCH INSTITUTE
CARE
CATHOLIC CHARITIES USA
CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW
CENTER FOR LAW AND SOCIAL POLICY
CENTER FOR MARINE CONSERVATION
CENTER FOR NONPROFIT CORPORATION
CENTER FOR POPULATION OPTIONS
CENTER FOR REPRODUCTIVE LAW AND POLICY
CENTER FOR RURAL AFFAIRS
CENTER FOR THE PERFORMING ARTS AT PENN STATE, PA
CERRITOS CENTER FOR THE PERFORMING ARTS, CA
CHAMBER MUSIC AMERICA
CHICAGO HISTORICAL SOCIETY
CHILD REACH, U.S. MEMBER OF PLAN INTERNATIONAL (RHODE ISLAND)

CHILDREN AND ADULTS WITH ATTENTION DEFFICIENCIES
 CHILDSHOPE
 CHILDREN'S DEFENSE FUND
 CHILDREN'S HOSPITAL FOUNDATIONS, OMAHA, NE
 CITIZEN'S SCHOLARSHIP FOUNDATION OF AMERICA, INC.
 CITY OF EL PASO ARTS RESOURCES DEPARTMENT, TX
 CLEVELAND MUSEUM OF ART
 COLORADO CHILDREN'S CAMPAIGN
 COMMUNITY ECONOMIC DEVELOPMENT LAW PROJECT
 COMMUNITY FAMILY SERVICE AND MENTAL HEALTH ASSOCIATION (ILLINOIS)
 COMMUNITY NUTRITION INSTITUTE
 CONCHARTY COUNCIL OF GIRL SCOUTS, INC. (GEORGIA)
 CONNECTICUT ASSOCIATION OF SCHOOLS
 CONSUMERS UNION
 COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATION
 COUNCIL OF JEWISH FEDERATIONS
 COUNCIL ON FOUNDATIONS
 COUNCIL ON INTERNATIONAL AND PUBLIC AFFAIRS
 COUNTERPART FOUNDATION, INC.
 CRIME STOPPERS OF HOUSTON, TEXAS, INC.
 CULTURAL INSTITUTIONS GROUP, NY
 DANCE/USA
 DENVER MUSEUM OF NATURAL HISTORY
 DEVELOPMENT RESOURCES, GTI, INC. (NEW JERSEY)
 DISABILITY RIGHTS EDUCATION AND DEFENSE FUND
 DISTRICT XI HUMAN RESOURCE DEVELOPMENT COUNCIL, INC. (MONTANA)
 EDUCATION LAW CENTER
 EDUCATIONAL FUND TO END HANDGUN VIOLENCE
 EMPLOYMENT LAW CENTER
 EPILEPSY FOUNDATION OF AMERICA
 EQUAL RIGHTS ADVOCATES
 FAMILIES U.S.A.
 FAMILY RESIDENCE AND ESSENTIAL ENTERPRISES (NEW YORK)
 FAMILY SERVICE AMERICA
 FAMILY SERVICE OF ROCHESTER, INC. (NEW YORK)
 FLORIDA ASSOCIATION OF COMMUNITY HEALTH CENTERS
 FRED JONES, JR. MUSEUM, UNIVERSITY OF OKLAHOMA
 FRIENDS OF LIBRARIES FOR THE BLIND AND PHYSICALLY HANDICAPPED
 FRIENDS OF THE HOMELESS
 FRIENDS OF THE NATIONAL LIBRARY OF MEDICINE
 FRONTERA AUDOBON SOCIETY (TEXAS)
 FUND FOR DEMOCRACY AND DEVELOPMENT
 GATEWAY COMMUNITY INDUSTRIES, INC.
 GIRL SCOUTS OF THE USA
 GIRLS, INC.
 GOODWILL INDUSTRIES INTERNATIONAL, INC.
 GREENBELT ALLIANCE (CALIFORNIA)
 GREENPEACE
 HANDGUN CONTROL, INC.
 HARRIET BUHAI CENTER FOR FAMILY LAW
 HEBREW UNION COLLEGE, SKIRBALL MUSEUM, LOS ANGELES, CA
 HEIFER PROJECT INTERNATIONAL

HELEN KELLER INTERNATIONAL
 HISTORICAL MUSEUM AT FORT MISSOULA
 HOLY FAMILY INSTITUTE
 HOT SPRINGS ARKANSAS CHAMBER OF COMMERCE
 ILLINOIS ARTS ALLIANCE, IL
 INDEPENDENCE CROSSROADS, INC.
 INDEPENDENT ADOPTION CENTER
 INDEPENDENT SECTOR
 INTERACTION
 INTERNATIONAL DEVELOPMENT CONFERENCE
 INTERNATIONAL EYE FOUNDATION
 JAPANESE-AMERICAN CITIZENS LEAGUE
 JARC (MICHIGAN)
 JAY COUNTY ARTS COUNCIL (INDIANA)
 JEWISH COMMUNITY RELATIONS COUNCIL OF NY
 JEWISH FEDERATION OF METROPOLITAN CHICAGO
 JOBS FOR HOMELESS PEOPLE, INC.
 JUVENILE LAW CENTER
 KAHILU THEATRE FOUNDATION, HI
 KENTUCKY RESOURCES COUNCIL, INC.
 LAND AND WATER FUND OF THE ROCKIES
 LAND TRUST ALLIANCE
 LATINO ISSUES FORUM
 LAWYERS ALLIANCE FOR NEW YORK
 LAWYERS COMMITTEE FOR CIVIL RIGHTS UNDER LAW
 LDA, THE LEARNING DISABILITIES ASSOCIATION OF AMERICA
 LITERACY VOLUNTEERS OF AMERICA, INC.
 LOCAL INITIATIVES SUPPORT CORPORATION
 LOUISIANA PEST CONTROL ASSOCIATION
 LUTHERAN SOCIAL SERVICE OF MINNESOTA
 MANOR PARK FOUNDATION, INC. (WISCONSIN)
 MAP INTERNATIONAL
 MARCH OF DIMES BIRTH DEFECTS FOUNDATION
 MARY WASHINGTON HOSPITAL FOUNDATION (WASHINGTON, DC)
 MARYLAND ASSOCIATION OF NONPROFIT ORGANIZATIONS
 MASSACHUSETTS COUNCIL OF HUMAN SERVICE PROVIDERS, INC.
 MENTAL HEALTH ASSOCIATION IN TEXAS
 MENTAL HEALTH CORPORATIONS OF MASSACHUSETTS, INC.
 METRO UNITED WAY (KENTUCKY)
 METROPOLITAN MUSEUM OF ART
 MEXICAN AMERICAN LEGAL DEFENSE AND EDUCATIONAL FUND
 MIAMI-DADE COMMUNITY COLLEGE, WOLFSON CAMPUS, FL
 MICHIGAN COMMUNITY ACTION AGENCY ASSOCIATION
 MINERAL POLICY CENTER
 MISSOURI ASSOCIATION FOR COMMUNITY ACTION
 MONTANA ENVIRONMENTAL INFORMATION CENTER
 MONTANA WILDERNESS ASSOCIATION
 MUSEUM COUNCIL OF GREATER PITTSBURGH
 MUSEUM TRUSTEES ASSOCIATION
 NAACP LEGAL DEFENSE FUND
 NASHVILLE PUBLIC TELEVISION COUNCIL, INC.
 NATIONAL ABORTION AND REPRODUCTIVE RIGHTS ACTION LEAGUE

NATIONAL ASSOCIATION FOR PROTECTION AND ADVOCACY SYSTEMS
NATIONAL ASSOCIATION FOR THE ADVANCEMENT OF COLORED PEOPLE
NATIONAL ASSOCIATION OF EVANGELICALS
NATIONAL ASSOCIATION OF HOMES AND SERVICES FOR CHILDREN
NATIONAL ASSOCIATION OF INDEPENDENT SCHOOLS
NATIONAL AUDOBON SOCIETY
NATIONAL BLACK CAUCUS OF STATE LEGISLATORS
NATIONAL CAMPAIGN FOR FREEDOM OF EXPRESSION
NATIONAL COALITION AGAINST CENSORSHIP
NATIONAL COALITION FOR THE HOMELESS
NATIONAL COMMITTEE FOR RESPONSIVE PHILANTHROPY
NATIONAL COMMITTEE TO PREVENT CHILD ABUSE
NATIONAL COUNCIL FOR ADOPTION
NATIONAL COUNCIL FOR INTERNATIONAL HEALTH
NATIONAL COUNCIL FOR INTERNATIONAL VISITORS
NATIONAL COUNCIL OF JEWISH WOMEN
NATIONAL COUNCIL OF LA RAZA
NATIONAL COUNCIL OF NONPROFIT ASSOCIATIONS
NATIONAL COUNCIL OF SENIOR CITIZENS
NATIONAL EASTER SEAL SOCIETY
NATIONAL LEGAL AID AND DEFENDER ASSOCIATION
NATIONAL MILITARY FAMILY ASSOCIATION
NATIONAL MULTIPLE SCLEROSIS SOCIETY
NATIONAL ORGANIZATION FOR WOMEN
NATIONAL PARENT TEACHER ASSOCIATION
NATIONAL PEACE CORPS ASSOCIATION
NATIONAL PUERTO RICAN COALITION, INC.
NATIONAL RECREATION AND PARK ASSOCIATION
NATIONAL SOCIETY TO PREVENT BLINDNESS
NATIONAL SPACE SOCIETY
NATIONAL TRAINING AND INFORMATION CENTER
NATIONAL VETERANS LEGAL SERVICE PROJECT
NATIONAL WILDLIFE FEDERATION
NATIONAL WILDLIFE REFUGE ASSOCIATION
NATIONAL WOMEN'S LAW CENTER
NATIVE AMERICAN RIGHTS FUND
NATURAL RESOURCES DEFENSE COUNCIL
NEW JERSEY GROUP AGAINST SMOKING POLLUTION
NEW MEXICO STATE UNIVERSITY - PAN AMERICAN CENTER, NM
NEW YORK LAWYERS FOR THE PUBLIC INTEREST
NONPROFIT COMMUNITY NETWORK
NONPROFIT COORDINATING COMMITTEE OF NEW YORK
NONPROFIT MAILERS FEDERATION
NORTH CAROLINA CENTER FOR NONPROFITS
NORTHWEST COALITION FOR ALTERNATIVES TO PESTICIDES
NOW LEGAL DEFENSE AND EDUCATION FUND
NUCLEAR INFORMATION AND RESOURCE SERVICE
OHIO PRIVATE RESIDENTIAL ASSOCIATION
OLIVE CREST ABUSED CHILDRENS FOUNDATION
OLIVE WATCH
OMB WATCH
OPERA AMERICA

OPERATION USA
 OPPORTUNITY WORKSHOP (MINNESOTA)
 ORBIS INTERNATIONAL
 PEACE ACTION EDUCATION FUND
 PENNSYLVANIA FEDERATION OF MUSEUMS AND HISTORICAL ORGANIZATIONS
 PENTACLE (DANCEWORKS, INC.), NY
 PEOPLE AIDING TRAVELERS AND THE HOMELESS, INC. (PATH)
 PEOPLE FOR THE AMERICAN WAY
 PLANNED PARENTHOOD FEDERATION
 PLANNED PARENTHOOD OF CENTRAL AND NORTHERN ARIZONA
 PLANNED PARENTHOOD OF CONNECTICUT
 PLANNED PARENTHOOD OF SAN DIEGO AND RIVERSIDES COUNTIES, CA
 PLANNED PARENTHOOD OF SOUTHERN ARIZONA, INC.
 POPULATION ACTION INTERNATIONAL
 PRO-CHOICE RESOURCES (MINNESOTA)
 PROFESSIONAL FUND RAISING SERVICES
 RELIGIOUS COALITION FOR REPRODUCTIVE CHOICE
 RESULTS
 SAN JOSE JAZZ FESTIVAL, NM
 SANTA BARBARA MUSEUM OF NATURAL HISTORY
 SEATTLE ART MUSEUM
 SHARE FOUNDATION: BUILDING A NEW EL SALVADOR TODAY
 SIERRA CLUB
 SIERRA CLUB LEGAL DEFENSE FUND
 SOCIETY FOR THE PERFORMING ARTS, TX
 SOUTHEAST ASIA RESOURCE ACTION CENTER (SEARAC)
 SPRINGFIELD COLLEGE (MASSACHUSETTS)
 SUBURBAN WEST COMMUNITY CENTER (MICHIGAN)
 TECHNOSERVE, INC.
 TENNESSEE CONSERVATION LEAGUE
 TEXAS ASSOCIATION OF MUSEUMS
 TEXAS COMMITTEE FOR THE HUMANITIES
 TEXAS FAMILY PLANNING ASSOCIATION
 TEXTILE MUSEUM, DC
 THE AMERICAN FEDERATION OF ARTS
 THE AMERICAN INSTITUTE FOR CANCER RESEARCH
 THE ASSOCIATION OF AMERICAN UNIVERSITY PRESSES
 THE FIRST OCCUPATIONAL CENTER OF NEW JERSEY
 THE HUMANE SOCIETY OF THE UNITED STATES
 THE HUNGER PROJECT
 THE LEAGUE OF KENTUCKY SPORTSMEN, INC.
 THE LIVELY ARTS AT STANFORD, CA
 THE MINNEAPOLIS FOUNDATION
 THE NEW YORK CITY ARTS COALITION, NY
 THE PEABODY ESSEX MUSEUM
 THE STRONG MUSEUM
 THE TOPTON LUTHERAN HOME
 THE WESLEYAN CHURCH, IN
 THE WILDERNESS SOCIETY
 THEATRE COMMUNICATIONS GROUP
 THOMAS JEFFERSON UNIVERSITY
 THOMAS JEFFERSON UNIVERSITY

TRICKLE UP PROGRAM
U.S. COMMITTEE FOR UNICEF
UNITARIAN UNIVERSALIST SERVICE COMMITTEE
UNITED ANIMAL NATIONS (CALIFORNIA)
UNITED CHURCH OF CHRIST OFFICE FOR CHURCH IN SOCIETY
UNITED WAY OF AMERICA
UNITED WAY OF CONNECTICUT
UNITED WAY OF DELAWARE
UNITED WAY OF THE CAPITAL AREA, HFD, CT.
UNIVERSITY OF MINNESOTA-NORTHROP DANCE SERIES, MN
UTAH VALLEY STATE COLLEGE
VIRGINIA ASSOCIATION OF THE DEAF, INC.
VOLUNTEERS IN TECHNICAL ASSISTANCE
WAIF, INC.
WALTON ARTS CENTER, AR
WASHINGTON COUNCIL OF AGENCIES
WASHINGTON PERFORMING ARTS SOCIETY, DC
WEST HENNEPIN HUMAN SERVICE PLANNING BOARD (MINNESOTA)
WESTERN ANCIENT FOREST CAMPAIGN
WESTERN NEW YORK PEACE CENTER, INC.
WISCONSIN CHAMBER ORCHESTRA
WOMEN'S LAW PROJECT
WOMEN'S LEGAL DEFENSE FUND
WORD, INC
WORLD RELIEF CORPORATION
WORLD SHARE
WORLD VISION
YMCA BLUE RIDGE ASSEMBLY, INC.
YMCA OF GREATER WINSTON-SALEM
YMCA OF THE USA
YWCA OF THE U.S.A.
ZERO POPULATION GROWTH
651/KINGS MAJESTIC CORPORATION, NY

Differences between the Definitions of Lobbying

Under the Lobbying Disclosure Act and the Internal Revenue Code

1. For tax purposes, lobbying includes only efforts to influence legislation and administrative decisions relating to the legislation. Under H.R. 823, lobbying includes efforts to influence every form of executive branch decision making.
2. For tax purposes, discussions of public policy issues become lobbying only when they are intended to develop into a "specific legislative proposal." Under H.R. 823, even the earliest of general discussions appear to constitute reportable lobbying.
3. For tax purposes, efforts to influence legislation that might affect the existence of a nonprofit organization, its powers and duties or its tax exempt status, need not be recorded or reported. Under H.R. 823, such "self-defense" lobbying must be reported.
4. For tax purposes, technical assistance provided in response to a written request from a committee or subcommittee, including oral discussions are not reported as lobbying. Under H.R. 823, technical assistance activities may trigger an obligation to register unless they are made in writing, and all technical assistance, no matter what form it takes, must be recorded and reported by a registrant.
5. For tax purposes, testimony delivered by representatives of a nonprofit organization at the invitation of a committee or subcommittee is not included in the definition of lobbying. Under H.R. 823, the testimony and all of the work done in preparation for it must be recorded and reported.
6. For tax purposes, an organization's communications with its members regarding legislation of interest to the organization or the members is either excluded from the definition of lobbying altogether or is treated as direct lobbying. Under H.R. 823, all membership communications constitute grassroots lobbying.
7. For tax purposes, communications with the public regarding legislation do not constitute grassroots lobbying unless they include a call to action. Under H.R. 823, the definition of grassroots lobbying may include public education and other activities that do not include a call to action.
8. For tax purposes, direct lobbying only includes communications with a member or employee of a legislative body. Under H.R. 823, communications with members-elect, who have not yet taken office, and communications with unpaid volunteers of a member are both treated as direct lobbying.
9. For tax purposes, expenditures for research, reports and other activities need not be reported as lobbying expenditures, even though they are subsequently used in connection with lobbying, except under carefully defined circumstances. Under H.R. 823, the circumstances under which the subsequent use of nonlobbying materials must be reported are not clearly defined.
10. For tax purposes, nonpartisan analysis, study or research is excluded from the definition of lobbying. Under H.R. 823, such reports, studies and other balanced materials appear to be included.
11. For tax purposes, payments by nonprofits to other organizations are generally not treated as lobbying expenditures unless they are earmarked for the purpose of lobbying. Under H.R. 823, the payments that would have to be reported appear to be broader.

12. For tax purposes, expenses for activities that have a lobbying and a nonlobbying purpose need not be reported entirely as lobbying expenditures under certain circumstances. H.R. 823 does not address this issue, leaving open the possibility that the full cost of mixed purpose expenditures will have to be reported or that different allocation rules will be required.

13. For tax purposes, expenditures that must be reported in connection with lobbying activities are narrowly defined. Under H.R. 823, expenditures for all "efforts in support of" lobbying, including "preparation and planning activities, research and other background work" must be recorded and reported.

14. For tax purposes, some nonprofit organizations are required to report their lobbying activities on an aggregate basis with their local or state chapters or other affiliated organizations. Under H.R. 823, these affiliated organizations would be required to file separate reports.