

# Essentials for Representing Non-Profits and Foundations: Tax and Election Law for Public Policy

Resources - Revised 1/25/2010

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## **Federal Election Law**

*in the wake of the Supreme Court's decision in Citizens United v. FEC on January 21, some of these federal election law statutes and regulations are no longer constitutional*

**Key Statutes:** [www.gpoaccess.gov/uscode/](http://www.gpoaccess.gov/uscode/)

- 2 U.S.C. § 431 (Definitions)
- 2 U.S.C. § 434 (Reporting requirements)
- 2 U.S.C. § 441b (Contributions or expenditures by national banks, corporations, or labor organizations)
- Bipartisan Campaign Reform Act of 2002:  
[http://www.fec.gov/pages/bcra/bcra\\_update.shtml](http://www.fec.gov/pages/bcra/bcra_update.shtml)

**Key Regulations:** <http://www.gpoaccess.gov/cfr/retrieve.html>

- 11 C.F.R. § 100.5 (political committee)
- 11 C.F.R. § 100.6 (connected organization)
- 11 C.F.R. § 100.16 (independent expenditure)
- 11 C.F.R. § 100.17 (clearly identified)
- 11 C.F.R. § 100.22 (expressly advocating)
- 11 C.F.R. § 100.24 (federal election activity)
- 11 C.F.R. § 100.25 (generic campaign activity)
- 11 C.F.R. § 100.26 (public communication)
- 11 C.F.R. § 100.27 (mass mailing)
- 11 C.F.R. § 100.28 (telephone bank)
- 11 C.F.R. § 100.29 (electioneering communication)
- 11 C.F.R. § 100.54 (compensation for personal services)
- 11 C.F.R. § 100.57 (funds received in response to solicitation)
- 11 C.F.R. § 100.81 (payments by corporations and labor organizations)
- 11 C.F.R. § 100.113 (independent expenditures)
- 11 C.F.R. § 100.133 (voter registration and get-out-the-vote activities)
- 11 C.F.R. § 100.134 (internal communications by corporations, labor organizations, and membership organizations)
- 11 C.F.R. § 100.141 (payments by corporations and labor organizations)
- 11 C.F.R. § 109.1 (application of coordinated and independent expenditure rules)
- 11 C.F.R. § 109.3 (definitions for coordinated and independent expenditures)
- 11 C.F.R. § 109.10 (reporting independent expenditures)

- 11 C.F.R. § 109.11 (non-authorization notice)
- 11 C.F.R. § 109.20 (coordinated)
- 11 C.F.R. § 109.21 (coordinated communication)
- 11 C.F.R. § 109.22 (who is prohibited from making coordinated communication)
- 11 C.F.R. § 109.23 (dissemination & distribution of candidate campaign material)
- 11 C.F.R. § 114.1 (definitions for corporate and labor organization activity)
- 11 C.F.R. § 114.2 (prohibitions on contributions and expenditures)
- 11 C.F.R. § 114.3 (disbursements for communications to restricted class)
- 11 C.F.R. § 114.4 (disbursements for communications beyond restricted class)
- 11 C.F.R. § 114.5 (separate segregated funds)
- 11 C.F.R. § 114.6 (twice yearly solicitations)
- 11 C.F.R. § 114.7 (membership organizations)
- 11 C.F.R. § 114.8 (trade associations)
- 11 C.F.R. § 114.9 (use of corporate or labor organization facilities)
- 11 C.F.R. § 114.10 (nonprofit corporations exempt from prohibitions on independent expenditures and electioneering communications)
- 11 C.F.R. § 114.13 (use of meeting rooms)
- 11 C.F.R. § 114.14 (restrictions on use of funds for electioneering communications)
- 11 C.F.R. § 300.11 (prohibition on fundraising for and donating to certain tax-exempt organizations)
- 11 C.F.R. § 300.37 (prohibition on fundraising for and donating to certain tax-exempt organizations)
- 11 C.F.R. § 300.50 (prohibited fundraising by national party committees)
- 11 C.F.R. § 300.51 (prohibited fundraising by State, district, and local party committees)
- 11 C.F.R. § 300.52 (fundraising by Federal candidates and Federal officeholders)
- 11 C.F.R. § 300.65 (exceptions for certain tax-exempt organizations)

### **Key Cases**

- Beaumont v. FEC, 278 F.3d 261 (2002): <http://cases.justia.com/us-court-of-appeals/F3/278/261/560142/>
- Buckley v. Valeo, 424 U.S. 1 (1976): <http://caselaw.lp.findlaw.com/scripts/getcase.pl?court=US&vol=424&invol=1>
- Citizens United v. FEC, 558 U.S. \_\_\_\_ (2010), <http://www.supremecourtus.gov/opinions/09pdf/08-205.pdf>
- Emily's List v. FEC, D.C. Cir., No. 08-5422 <http://pacer.cadc.uscourts.gov/common/opinions/200909/08-5422-1206889.pdf>
- FEC v. Christian Coalition, 52 F. Supp. 2d 45 (D.D.C. 1999): <http://lw.bna.com/lw/19990817/961781.htm>
- FEC v. Furgatch, 807 F.2d 857(9th Cir. 1987): <http://www.altlaw.org/v1/cases/446687>

- FEC v. Massachusetts Citizens for Life, 479 U.S. 238 (1986): <http://supreme.justia.com/us/479/238/case.html>
- FEC v. Wisconsin Right to Life, 551 U.S. 449 (2007): <http://caselaw.lp.findlaw.com/scripts/getcase.pl?court=US&vol=000&invol=06-969>
- McConnell v. FEC, 540 U.S. 93 (2003): <http://supreme.justia.com/us/540/02-1674/case.html>
- Minnesota Citizens Concerned for Life v. FEC, 113 F.3d 129 (1997): <http://cases.justia.com/us-court-of-appeals/F3/113/129/488920/>
- Randall v. Sorrell, 548 U.S. 230 (2006): <http://supreme.justia.com/us/548/04-1528/>
- Shays v. FEC (Shays I), 337 F. Supp. 2d 28 (D.D.C. 2004): <http://f11.findlaw.com/news.findlaw.com/nytimes/docs/fec/shaysfec91804opn.pdf>
- Shays v. FEC (Shays II), 337 F. Supp. 2d 28 (D.D.C. 2004), aff'd, 414 F.3d 76 (D.C. Cir. 2005): <http://cases.justia.com/us-court-of-appeals/F3/414/76/622187/>
- Shays v. FEC (Shays III), 508 F. Supp. 2d 10 (D.D.C. 2007): [http://www.fec.gov/law/litigation/shays\\_3\\_appeals\\_opinion.pdf](http://www.fec.gov/law/litigation/shays_3_appeals_opinion.pdf)
- SpeechNow.org v. FEC, D.C. Cir., No. 09-5342: <http://www.fec.gov/law/litigation/spechnow.shtml>
- Wisconsin Right to Life v. FEC, 546 U.S. 410 (2006): <http://supreme.justia.com/us/551/06-969/>

## **Federal Election Commission**

### **Forms:**

FEC Reporting Forms and Instructions: <http://www.fec.gov/info/forms.shtml>

- Form 1, Statement of Organization
- Form 1M, Notification of Multicandidate Status
- Form 3X, Reports of Receipts and Disbursements
- Form 5, Report of Independent Expenditures Made and Contributions Received
- Form 7, Report of Communication Costs by Corporations and Membership Organizations
- Form 9, 24-Hour Notice of Disbursements/Obligations for Electioneering Communications

FEC Electronic Filing information: <http://www.fec.gov/elecfil/electron.shtml>

### **Brochures:**

FEC Brochures: <http://www.fec.gov/pages/brochures/brochures.shtml>

- FEC Brochure—Contributions (June 2008): <http://www.fec.gov/pages/brochures/contrib.shtml>

- Electioneering Communications (Apr. 2008):  
<http://www.fec.gov/pages/brochures/electioneering.shtml>
- Coordinated Communications and Independent Expenditures (Oct. 2007):  
<http://www.fec.gov/pages/brochures/indexp.shtml>
- Internet Communications and Activities (June 2007):  
<http://www.fec.gov/pages/brochures/internetcomm.shtml>

### **Campaign Guides:**

- FEC Campaign Guide—Corporations and Labor Unions (Jan. 2007):  
<http://www.fec.gov/pdf/colagui.pdf>; 2009 supplement:
- Corporate and Labor Guide Supplement (Nov. 2009):  
[http://www.fec.gov/pdf/corp\\_supp.pdf](http://www.fec.gov/pdf/corp_supp.pdf)
- FEC Campaign Guide—Nonconnected Committees (May 2008):  
<http://www.fec.gov/pdf/nongui.pdf>
- Nonconnected Supplement, (Nov. 2009) [http://www.fec.gov/pdf/nongui\\_supp.pdf](http://www.fec.gov/pdf/nongui_supp.pdf)
- FEC Campaign Guide—Political Party Committees (Aug. 2008):  
<http://www.fec.gov/pdf/partygui.pdf>
- Party Guide Supplement, FEC Record (Nov. 2009):  
[http://www.fec.gov/pdf/party\\_guide\\_supp.pdf](http://www.fec.gov/pdf/party_guide_supp.pdf)

**Advisory Opinions:** <http://saos.nictusa.com/saos/searchao?SUBMIT=continue>

- AO 2005-03
- AO 2005-06
- AO 2005-10

### **Federal Tax Law**

**Key Statutes:** [www.gpoaccess.gov/uscode/](http://www.gpoaccess.gov/uscode/)

- 26 U.S.C. § 170 (charitable contributions and gifts)
- 26 U.S.C. § 501 (exemption from tax on corporations)
- 26 U.S.C. §§ 511-513 (unrelated business income tax)
- 26 U.S.C. § 509 (private foundations)
- 26 U.S.C. § 527 (political organizations)
- 26 U.S.C. § 4911 (tax on expenditures to influence legislation)
- 26 U.S.C. § 4912 (tax on disqualifying lobbying expenditures of certain organizations)
- 26 U.S.C. §§ 4940-4946 (private foundations)
- 26 U.S.C. § 4945 (taxable expenditures)
- 26 U.S.C. § 4955 (taxes on political expenditures of 501(c)(3) organizations)
- 26 U.S.C. § 6033 (returns by exempt organizations)

- 26 U.S.C. § 6104 (public disclosure rules)
- Pension Protection Act of 2006 (information on IRS website): <http://www.irs.gov/charities/article/0,,id=161145,00.html>

**Key Regulations:** <http://www.gpoaccess.gov/cfr/retrieve.html>

- 26 C.F.R. § 1.170A-1 (charitable deduction)
- 26 C.F.R. § 1.501(a)-1 (exemption from taxation)
- 26 C.F.R. § 1.501(c)(3)-1 (501(c)(3) organizations)
- 26 C.F.R. § 1.501(c)(4)-1 (civic organizations)
- 26 C.F.R. § 1.501(h)-1, -2, -3 (expenditure test)
- 26 C.F.R. § 1.504-1 (attempts to influence legislation)
- 26 C.F.R. § 1.507-1, -2 (private foundations)
- 26 C.F.R. § 1.509(a)-1 (definition of private foundation)
- 26 C.F.R. § 1.509(a)-3 (publicly supported organizations)
- 26 C.F.R. § 1.509(a)-4 (supporting organizations)
- 26 C.F.R. § 56.4911 et. seq. (public charities)
- 26 C.F.R. § 53.4940-1 (excise tax on net investment of private foundations)
- 26 C.F.R. § 53.4941 et. seq. (self-dealing)
- 26 C.F.R. § 53.4942 et. seq. (tax on failure to distribute income)
- 26 C.F.R. § 53.4943 et. seq. (tax on excess business holdings of private foundations)
- 26 C.F.R. § 53.4944 et. seq. (tax on jeopardizing investments)
- 26 C.F.R. § 53.4945 et. seq. (taxes on taxable expenditures)
- 26 C.F.R. § 53.4946-1 (disqualified persons)
- 26 C.F.R. § 53.4955-1 (tax on political expenditures)
- 26 C.F.R. § 1.6033-2 (returns by exempt organizations)
- 26 C.F.R. § 301.6104(a)-1 et. seq. (public inspection and disclosure)

**Key Cases**

- American Campaign Academy v. Commissioner, 92 T.C. 66 (May 16, 1989)
- American Society of Association Executives v. U.S., 195 F.3d 47 (D.C. Cir. 1999), *cert. denied*, 529 US 1108 (2000):  
<http://openjurist.org/195/f3d/47/american-society-of-association-executives-v-united-states-of-america>
- Branch Ministries v. Rossotti, 211 F.3d 137 (D.C. Cir. 2000):  
<http://caselaw.lp.findlaw.com/cgi-bin/getcase.pl?court=dc&navby=docket&no=995097a>
- Chamber of Commerce v. Moore, 288 F.3d 187 (2002):  
<http://www.ca5.uscourts.gov/opinions/pub/00/00-60779.cv0.wpd.pdf>
- Christian Echoes National Ministry v. US, 404 US 561 (1972):  
<http://caselaw.lp.findlaw.com/cgi-bin/getcase.pl?court=US&vol=404&invol=561&friend=nytimes>

- Regan v. Taxation With Representation, 461 U.S. 540 (1983): <http://supreme.justia.com/us/461/540/case.html>
- Seangood v. Commissioner, 227 F.2d 907 (1955): <http://bulk.resource.org/courts.gov/c/F2/227/227.F2d.907.12385.html>
- Slee v. Commissioner, 42 F.2d 184 (1930)
- Study of Economic Growth and Tax Reform v. IRS, 161 F.3d 755 (D.C. Cir. 1998): <http://openjurist.org/161/f3d/755>

## **Internal Revenue Service**

**Forms and Instructions:** <http://www.irs.gov/app/picklist/list/formsInstructions.html>

- Form 990, Return of Organization Exempt from Income Tax
- Form 990-N, e-Postcard: <http://www.irs.gov/charities/article/0,,id=169250,00.html>
- Form 990-EZ, Short Form Return of Organization Exempt from Income Tax
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
- Form 990-T, Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))
- Form 1023, Application for Recognition of Exemption
- Form 1024, Application for Recognition of Exemption Under Section 501(a)
- Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations
- Form 5768, Election/Revocation of Election By an Eligible Section 501(c)(3) Organization to Make Expenditures To Influence Legislation
- Form 8871, Political Organization Notice of Section 527 Status
- Form 8872, Political Organization Report of Contributions and Expenditures

## **Publications**

- Publication 526, Charitable Contributions (2009): <http://www.irs.gov/pub/irs-pdf/p526.pdf>
- Publication 557, Tax-Exempt Status for Your Organization (June 2008): <http://www.irs.gov/pub/irs-pdf/p557.pdf>
- Publication 1771, Charitable Contributions Substantiation and Disclosure Requirements (Mar. 2008): <http://www.irs.gov/pub/irs-pdf/p1771.pdf>
- Publication 1828, Tax Guide for Churches and Religious Organizations (June 2008): <http://www.irs.gov/pub/irs-pdf/p1828.pdf>
- Publication 1828-SP, Tax Guide for Churches and Religious Organizations (Spanish) (Sept. 2003): <http://www.irs.gov/pub/irs-pdf/p1828sp.pdf>
- Publication 3636, Exempt Organization's Introductory Brochure (July 2005): <http://www.irs.gov/pub/irs-pdf/p3637.pdf>

- Publication 4215, Political Organization Filing & Disclosure: Search Process User Guide (Aug. 2004): <http://www.irs.gov/pub/irs-pdf/p4215.pdf>
- Publication 4216, Political Organization Filing & Disclosure: Filing Process User Guide (July 2003): <http://www.irs.gov/pub/irs-pdf/p4216.pdf>
- Publication 4220, Applying for 501(c)(3) Tax-Exempt Status (Aug. 2009): <http://www.irs.gov/pub/irs-pdf/p4220.pdf>
- Publication 4221-PC, Compliance for 501(c)(3) Public Charities (July 2009): <http://www.irs.gov/pub/irs-pdf/p4221pc.pdf>
- Publication 4221-PF, Compliance for 501(c)(3) Private Foundations (June 2007): <http://www.irs.gov/pub/irs-pdf/p4221pf.pdf>

### **Revenue Rulings**

- IRS Revenue Ruling 66-256: <http://www.irs.gov/pub/irs-tege/rr66-256.pdf>
- IRS Revenue Ruling 67-368: <http://www.irs.gov/pub/irs-tege/rr67-368.pdf>
- IRS Revenue Ruling 73-440: <http://www.irs.gov/pub/irs-tege/rr73-440.pdf>
- IRS Revenue Ruling 76-456: <http://www.irs.gov/pub/irs-tege/rr76-456.pdf>
- IRS Revenue Ruling 78-248: <http://www.irs.gov/pub/irs-tege/rr78-248.pdf>
- IRS Revenue Ruling 80-282: <http://www.irs.gov/pub/irs-tege/rr80-282.pdf>
- IRS Revenue Ruling 81-95: <http://www.irs.gov/pub/irs-tege/rr81-095.pdf>
- IRS Revenue Ruling 86-95: <http://www.irs.gov/pub/irs-tege/rr86-095.pdf>
- IRS Revenue Ruling 2003-49: [http://www.irs.gov/pub/irs-tege/rr2003\\_49.pdf](http://www.irs.gov/pub/irs-tege/rr2003_49.pdf)
- IRS Revenue Ruling 2004-6: [http://www.irs.gov/pub/irs-tege/rr2004\\_6.pdf](http://www.irs.gov/pub/irs-tege/rr2004_6.pdf)
- IRS Revenue Ruling 2007-41: <http://www.irs.gov/pub/irs-tege/rr2007-41.pdf>

### **Technical Advice Memoranda**

- TAM 91-17-001
- TAM 94-03 (Dec. 1, 1990)
- TAM 96-35-003 (Apr. 19, 1996)
- TAM 1999-07-021 (May 20, 1998)
- TAM 2004-37-040 (June 7, 2004)

### **General Council Memoranda**

- GCM 36557 (Jan. 19, 1976)
- GCM 37741 (Nov. 9, 1990)
- GCM 39811 (Feb. 9, 1990)

### **Continuing Professional Education Manual**

- General index: <http://www.irs.gov/pub/irs-tege/cpeindexbytopic.pdf>

- Disclosure, FOIA & The Privacy Act (FY 2003): <http://www.irs.gov/pub/irs-tege/eotopicc03.pdf>
- Election Year Issues (FY 2002): <http://www.irs.gov/pub/irs-tege/eotopici02.pdf>
- Intermediate Sanctions (IRC 4958) Update (FY 2003): <http://www.irs.gov/pub/irs-tege/eotopice03.pdf>
- Lobbying Issues (FY 1997): <http://www.irs.gov/pub/irs-tege/eotopicp97.pdf>
- Organizational Test—IRC 501(c)(3) (FY 2004): <http://www.irs.gov/pub/irs-tege/eotopicd04.pdf>
- Political Campaign Activities of IRC 501(c)(4), (c)(5), and (c)(6) Organizations (FY 2003): <http://www.irs.gov/pub/irs-tege/eotopicl03.pdf>
- Public Charity or Private Foundation Status (FY 2003): <http://www.irs.gov/pub/irs-tege/eotopicb03.pdf>
- Section 4958 Research Shortcuts (FY 2004): <http://www.irs.gov/pub/irs-tege/eotopicb04.pdf>

### **Political Activities Compliance Initiative (PACI)**

- Political Activities Compliance Initiative (2008 Election): <http://www.irs.gov/charities/charitable/article/0,,id=181565,00.html>
- 2008 Political Campaign Season letter from Lois Lerner (Apr. 17, 2008): [http://www.irs.gov/pub/irs-tege/2008\\_paci\\_program\\_letter.pdf](http://www.irs.gov/pub/irs-tege/2008_paci_program_letter.pdf)
- IRS Reports on Political Activity Compliance Initiative (2006 Election): <http://www.irs.gov/charities/charitable/article/0,,id=179641,00.html>
- IRS Reports on Political Activity Compliance Initiative (2004 Election): <http://www.irs.gov/charities/article/0,,id=154622,00.html>

### **Other IRS Information**

- PLR 200943042: Information on public foundations that make grants to public charities: <http://www.irs.gov/pub/irs-wd/0943042.pdf>
- IRS letter to CLPI about private foundation grants to public charities (Dec. 2004): [http://www.cof.org/files/Documents/Legal/IRS\\_Letter\\_on\\_Funding\\_Nonprofits\\_That\\_Lobby.pdf](http://www.cof.org/files/Documents/Legal/IRS_Letter_on_Funding_Nonprofits_That_Lobby.pdf)
- Fact Sheet 2006-17, Election Year Activities Fact Sheet: <http://www.irs.gov/newsroom/article/0,,id=154712,00.html>
- Attempts to Influence Judicial Appointments by Exempt Organizations: <http://www.irs.gov/charities/article/0,,id=141372,00.html>
- Life Cycle of an Exempt Organization: <http://www.irs.gov/charities/article/0,,id=169727,00.html>
- Internal Revenue Manual: <http://www.irs.gov/irm/index.html>

## **Federal Lobbying Disclosure Act**

**Statutes:** [www.gpoaccess.gov/uscode/](http://www.gpoaccess.gov/uscode/)

- 2 U.S.C. §§ 1601 – 1612
- Honest Leadership and Open Government Act (Sept. 14, 2007):  
<http://lobbyingdisclosure.house.gov/110-81.pdf>

### **Forms, Instructions, and Filing Information:**

<http://lobbyingdisclosure.house.gov/index.html>

- Form LD-1 (Registration)
- Form LD-2 (Quarterly reporting)
- Form LD-203 (Contributions reporting)

### **Guidance by Secretary of the Senate and Clerk of the House of Representatives**

- Lobbying Disclosure Act Guidance (June 9, 2009):  
[http://lobbyingdisclosure.house.gov/amended\\_lda\\_guide.html](http://lobbyingdisclosure.house.gov/amended_lda_guide.html)

### **Other**

- Recent Congressional Lobbying and Ethics Reform (Sept. 17, 2008):  
<http://www.afj.org/assets/resources/nap/recent-congressional-lobbying-and-ethics-reform-memo.pdf>

## **Lobbying Restrictions with Federal Funds**

**Statutes:** [www.gpoaccess.gov/uscode/](http://www.gpoaccess.gov/uscode/)

- 5 U.S.C. §§ 1501-1508 (Hatch Act—State and Local)
- 5 U.S.C. §§ 7321-7326 (Hatch Act—Federal and DC)
- 31 U.S.C. § 1352 (Byrd Amendment)
- 26 U.S.C. § 1611 (Simpson Amendment)
- 18 U.S.C. § 1913 (Lobbying with appropriated moneys)

## **Office of Management and Budget**

- Circular A-122, Cost Principles for Non-Profit Organizations: <http://www.whitehouse.gov/omb/circulars/a122/a122.html>
- SF-LLL, Disclosure of Lobbying Activities: <http://www.whitehouse.gov/omb/grants/sfillin.pdf>

## **Office of Special Counsel**

- Overview of the Hatch Act: <http://www.osc.gov/hatchact.htm>
- Form OSC-13, Complaint of Possible Prohibited Political Activity (Violation of the Hatch Act): <http://www.osc.gov/documents/forms/osc13.htm>

## **Congressional Research Service**

- "Political" Activities of Private Recipients of Federal Grants or Contracts, October 21, 2008  
<http://openers.com/document/RL34725/2008-10-21>

## **California Ballot Measures and Lobbying Resources**

### **California Training Resources:**

- How to Lobby in California: Lifecycle of Legislation <http://www.afj.org/for-nonprofits-foundations/lifecycle-of-ca-legislation.pdf>
- Introduction to California Lobbying Disclosure: <http://www.afj.org/for-nonprofits-foundations/state-resources/>
- **Lobbyist Forms Overview:**  
[http://www.sos.ca.gov/prd/lobbying\\_info/forms\\_instructions/compend\\_lob\\_forms.htm](http://www.sos.ca.gov/prd/lobbying_info/forms_instructions/compend_lob_forms.htm)

- [User's Manual for Assistance with Completing the Required Forms:](http://www.fppc.ca.gov/manuals/7-05lobbymanual.pdf)  
<http://www.fppc.ca.gov/manuals/7-05lobbymanual.pdf>

### **Detailed Information on How to File California Lobbying Disclosure Reports**

- Lobbyist Reporting FAQ: [http://www.sos.ca.gov/prd/faqs.htm#LOBB\\_FAQ](http://www.sos.ca.gov/prd/faqs.htm#LOBB_FAQ)
- Filing Deadlines: <http://www.fppc.ca.gov/index.html?id=25>
- Get Started with Electronic Filing (Free Electronic Filing Forms):  
<https://cafile.ss.ca.gov/CalOnline/>
- User's Manual for Assistance with Electronic Filing:  
[http://www.sos.ca.gov/prd/users\\_manual3.pdf](http://www.sos.ca.gov/prd/users_manual3.pdf)
- Template for On-going Filer ("Lobbyist Employer") Registration Statement:  
<http://www.fppc.ca.gov/Pdf/603.pdf>
- Template for On-going Filer ("Lobbyist Employer") Quarterly Report:  
<http://www.fppc.ca.gov/Pdf/635.pdf>
- Template for On-going Filer ("Lobbyist Employer") Quarterly Report For Coalition Members: <http://www.fppc.ca.gov/Pdf/635-c.pdf>
- Template for Event-based Filer ["\$5,000 Filer"] Quarterly Report:  
<http://www.fppc.ca.gov/Pdf/645.pdf>
- Template for Amendment Form: <http://www.fppc.ca.gov/Pdf/690.pdf>
- Template for Form to be filed by individual lobbyists within the organization:  
<http://www.fppc.ca.gov/Pdf/615.pdf>
- FPPC Regulation 18614: <http://www.afj.org/for-nonprofits-foundations/fppc-regulation-18614.pdf>
- FPPC Regulation 18615: <http://www.afj.org/for-nonprofits-foundations/fppc-regulation-18615.pdf>

### **Detailed Information on How to File California Ballot Measure Disclosure Reports**

- User's Manual for Major Donor Reporting :  
[http://www.fppc.ca.gov/manuals/Manual5\\_0208.pdf](http://www.fppc.ca.gov/manuals/Manual5_0208.pdf)
- User's Manual for Independent Expenditure Reporting:  
[http://www.fppc.ca.gov/manuals/Manual6\\_10-08.pdf](http://www.fppc.ca.gov/manuals/Manual6_10-08.pdf)
- User's Manual for Ballot Measure Committees:  
<http://www.fppc.ca.gov/manuals/manual3.pdf>