

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

MUST be completed by organizations described below.

OMB No. 1545-xxxx

20XX

**Open to Public
Inspection**

If the organization answered "Yes," to Form 990, Part VIII, Line 1. (Political Campaign Activities)

- Section 501(c)(3) organizations: complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: complete Part I-A only.

If the organization answered "Yes," to Form 990, Part VIII, Line 2. (Lobbying Activities)

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.
- Section 501(c) (other than section 501(c)(3)) organizations: complete Part II-B. Do not complete Part II-A.

Section 501(c)(4), (5), or (6) organizations: complete Part III.

Name of organization

Employer identification number

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations
(See Schedule C instructions for details)

1 Provide a description of the filing organization's direct and indirect political campaign activities:

Political expenditures \$
Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3). (See Schedule C instructions
for details.)

- 1 Enter the amount of any excise tax incurred under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the filing organization incurred in a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
4 Was a correction made? If "Yes," describe

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3): (See
Schedule C instructions for details.)

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function
activities \$
2 Enter the amount of the filing organization's own internal funds contributed to other organizations
for section 527 exempt function activities \$
3 Total of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and
on Form 1120-POL, line 17b \$
4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which
payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's own internal
funds or were political contributions received and promptly and directly delivered to a separate political organization, such
as a separate segregated fund or a political action committee (PAC). If additional space is needed, attach a separate sheet.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's own internal funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). (See Schedule C instructions for details.)**A** Check ☐ if the filing organization belongs to an affiliated group.**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.**Limits on Lobbying Expenditures—**
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines a and b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines c and d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns—		
If the amount on line e is— Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000	The lobbying nontaxable amount is— 20% of the amount on line e \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000	
g Grassroots nontaxable amount (enter 25% of line f)		
h Subtract line g from line a. Enter -0- if line g is more than line a		
i Subtract line f from line c. Enter -0- if line f is more than line c		
j If there is an amount other than zero on either line h or line i, did the organization file Form 4720 reporting section 4911 tax for this year?		

☐ Yes ☐ No**4-Year Averaging Period Under Section 501(h)**
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines a through f on page xx of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 20XX	(b) 20XX	(c) 20XX	(d) 20XX	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% line 1a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line d, column (e))					
f Grassroots lobbying expenditures					

Part II-B To be completed by organizations exempt under section 501(c) **except** those organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). (See Schedule C instructions for details.)

	(a)		(b)
	Yes	No	Amount (only for §501(c)(3))
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through i)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Other activities. If "Yes," describe			
.			
.			
j Total lines c through i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See Schedule C instructions for details.)

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH questions 1 and 2 are answered "No" OR if question 3 is answered "Yes." (See Schedule C instructions for details.)

1 Dues, assessments and similar amounts from members	\$
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	\$
b Carryover from last year	\$
c Total	\$
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	\$
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of that amount does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	\$
5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	\$