

**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)**

For IRS  
Use Only ►

Name of organization

Employer identification number

Address (number and street)

City or town, State, and ZIP code

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

*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 subsection 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending .....  
(Month, day, and year)

*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.

.....  
(Signature of officer or trustee)

.....  
(Title)

.....  
(Date)

**Instructions**

(References are to the Internal Revenue Code)

Section 501(c)(3) provides that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible 501(c)(3) organizations to elect to make limited expenditures to influence legislation. The election applies only to tax years beginning after December 31, 1976. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Furthermore, the organization may lose its 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 electing organization must report the actual and permitted amounts of its lobbying expenditures and gross roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Schedule A (Form 990). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

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 (give title) and date the form in the spaces provided.

**Eligible Organizations.**—A 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

- (a) section 170(b)(1)(A)(ii) (relating to educational institutions),
- (b) section 170(b)(1)(A)(iii) (relating to hospitals and medical research organizations),
- (c) section 170(b)(1)(A)(iv) (relating to organizations supporting government schools),
- (d) section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions),
- (e) section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
- (f) 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 a convention or association of churches, or
- (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 who (i) are specifically des-

ignated representatives of another such organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) by aggregating their votes have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

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

**Note: A private foundation (including a private operating foundation) is not an eligible organization.**

**Where to File.—**

If principal office of the organization is located in:	Send election/revocation form to the Internal Revenue Service Center listed below:
Connecticut, New Hampshire, Maine, Massachusetts, Rhode Island, or Vermont	Andover, MA 05501
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee	Atlanta, GA 31101
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, or Wyoming	Austin, TX 73301
Indiana, Kentucky, Michigan, Ohio, or West Virginia	Cincinnati, OH 45999
Arizona, California, Hawaii, Nevada, or Utah	Fresno, CA 93888
New Jersey or New York	Holtsville, NY 00501
Illinois, Iowa, Missouri, or Nebraska	Kansas City, MO 64999
Alaska, Idaho, Minnesota, Montana, North Dakota, Oregon, South Dakota, Washington, or Wisconsin	Ogden, UT 84201
Delaware, Maryland, Pennsylvania, Virginia, District of Columbia, any U.S. possession, or foreign country	Philadelphia, PA 19255