**EXHIBIT D – LOBBYING AND POLITICAL ACTIVITIES REVIEW**

Use this Exhibit D if organization is involved in substantial amounts of issue advocacy or otherwise indicates that it will be involved in non-incidental amounts of lobbying activities.

* + - 1. **POLITICAL ACTIVITY**
1. Does the grant request contain plans for political intervention (I.e., information about a policymaker who is also a candidate in an upcoming election, activities that are intended to assist a candidate)? ☐ YES ☐ NO
2. Does the grantee’s website (or other materials, if provided) contain indicia of political intervention (support or opposing a political candidate, links to campaign websites, or lists of candidate positions)? ☐ YES ☐ NO

***If either question is answered “yes,” the grant should be reevaluated since the grantee could be jeopardizing its tax-exempt status or the Foundation’s funds could be construed to support political activity.***

1. Is the grant request for activities involving campaigns, elections, or political activity (voter registration, voter protection, polling regarding an election, etc.)? ☐ YES ☐ NO
	1. If yes, has the Foundation’s attorney reviewed these expenditures for political content and concluded that no such content is present? ☐ YES ☐ NO

***If no, continue.***

* 1. Has the organization’s counsel reviewed these expenditures for political content and concluded that no such content is present? ☐ YES ☐ NO

***If no, reevaluate the grant. Consider requesting the grantee to resubmit the grant request without including any such lobbying activities. If yes, verify that the Foundation does not have any information that contradicts or questions this advice before the grant is made.***

* + - 1. **LOBBYING ACTIVITY**
1. Does the grant request contain plans or a budget for direct or grassroots lobbying or does the information contained on Schedule C to the organization’s Form 990 show significant lobbying expenses? ☐ YES ☐ NO
	1. If yes, is the grantee a private foundation? ☐ YES ☐ NO

***If yes, no grant should be given since private foundations cannot engage in lobbying. If no, continue.***

* 1. If the grantee is a public charity, is the amount of the Foundation’s grant expected to be more than the planned non-lobbying expenditures in the budget? ☐ YES ☐ NO

***If yes, reevaluate the grant. Consider requesting that the grantee rewrite the grant request.***

1. If the grant request is for general operating funds, does the organization’s budget contain expenditures for direct or grassroots lobbying? ☐ YES ☐ NO
	1. If yes, is the amount of the Foundation’s general purpose grant expected to be more than the planned non-lobbying expenditures in the budget? ☐ YES ☐ NO

***If yes, reevaluate the grant. Consider reducing the amount of the grant or making the grant for a specific purpose which excludes any lobbying activities.***

1. Does the grant request or organizational budget contain substantial expenditures for public communications regarding issue advocacy? ☐ YES ☐ NO
	1. If yes, has the Foundation’s attorney reviewed these expenditures for lobbying or political content and concluded that no such content is present? ☐ YES ☐ NO

***If no, continue.***

* 1. Has the organization’s counsel reviewed these expenditures for lobbying or political content and concluded that no such content is present? ☐ YES ☐ NO

***If no, reevaluate the grant. Consider requesting the grantee to resubmit the grant request without including any such lobbying activities. If yes, verify that the Foundation does not have any information that contradicts or questions this advice before the grant is made.***

* + - 1. **FOLLOW UP**

If a grantee submits reports to the Foundation, this Exhibit D should be revisited.

* + - 1. **AFFILIATED ORGANIZATIONS**
1. Does the grantee have an affiliated section 501(c)(4) organization and/or PAC?

☐ YES ☐ NO

* 1. If yes, does the grantee’s website (or other materials, if provided) clearly delineate between the section 501(c)(3) and section 501(c)(4) and PAC? Does the website and materials correctly use the corporate names (and different logos)? Are the advocacy and political activities segregated? ☐ YES ☐ NO

***If no, the grant should be reevaluated. Consider further conversations with the grantee to determine if the 501(c)(3) is appropriately segregating its activities from those of an affiliated 501(c)(4) or PAC.***