

# WORKING WITH GOVERNMENT OFFICIALS

## RULES FOR PRIVATE FOUNDATIONS

### *Government Officials Checklist*

*Key questions to consider when working with government officials*

1. What do your internal foundation rules say?
2. Is this a payment (including compensation, gifts, goods, or services) to a government official under the IRS tax rules?
3. If it is, is it a permissible payment to a government official under the IRS tax rules?  
The applicable rules depend on the type of payment:
  - Transportation
  - Lodging
  - Meals
  - Conference attendance and materials
  - Entertainment (e.g., tickets to an event, attendance at a performance)
  - Other tangible items (e.g., books, awards)
4. If it is not permissible, how can the foundation achieve its objective while complying with the IRS tax rules?
5. Is this a permissible payment under the applicable ethics rules?  
The applicable rules depend on the government official's employer:
  - Federal ethics rules
    - Congressional ethics rules
    - Executive Branch ethics rules
    - Judicial ethics rules
  - State ethics rules
  - Local ethics rules
  - Foreign ethics rules