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