

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