### Understanding Advocacy

#### Rules for Public Charities & Private Foundations

**Public Charity**
- **Structure**
  - Broad public funding support
  - Carries out own programs and/or makes grants
- **Lobbying Restrictions**
  - May lobby (within 501(c)(3) limits)
  - May earmark grants for lobbying (within 501(c)(3) limits)
  - May make unlimited grants to other public charities that may use for lobbying under rules applicable to private foundations
- **Unlimited Activities**
  - Non-Lobbying Advocacy
  - Nonpartisan Election-Related Work (within special rules)
- **Partisan Political Activities**
  - PROHIBITED from supporting or opposing candidates for public office and political parties

**Private Foundation**
- **Structure**
  - Limited sources of funding
  - Makes grants primarily to public charities
  - Carries out own programs
  - Mandatory annual distribution
- **Lobbying Restrictions**
  - Lobbying PROHIBITED, expenditures subject to excise tax
  - May not earmark grants for lobbying; may fund grantees that lobby via general support grants and project grant safe harbor
- **Unlimited Activities**
  - Non-Lobbying Advocacy
  - Nonpartisan Election-Related Work (within special rules including strict rules for funding voter reg.)
- **Partisan Political Activities**
  - PROHIBITED from supporting or opposing candidates for public office and political parties
  - Restrictions on funding voter registration drives

**Schools/universities; hospitals; community foundations; publicly supported (e.g., community based) charitable, religious, scientific, educational, literary organizations**

**Family foundations, corporate foundations, private operating foundations, private non-operating foundations**