



Rockefeller Brothers Fund

Philanthropy for an Interdependent World

PROHIBITION ON LOBBYING

As a tax-exempt private foundation, the Rockefeller Brothers Fund is prohibited by the Internal Revenue Code from engaging in or supporting, including through the use of its facilities, **any** lobbying activities. (The restrictions that apply to private foundations are stronger than those for “public” charities, and private foundations are prohibited from engaging in any lobbying activities.) This prohibition extends to organizations and individuals while they are using the Conference Center. This memorandum has been prepared to describe to conference participants the sorts of activities that are prohibited. Please do not hesitate to ask the Conference Center staff if you have any questions about the information contained in this document.

The Internal Revenue Code provides that an organization is lobbying if it is either making “direct lobbying communications” or engaging in “grass roots lobbying.” Actual lobbying activities, or the planning or organizing of lobbying activities, are not appropriate for the Conference Center. Educational activities which do not fall into either of these categories are appropriate for the Conference Center.

Direct Lobbying Communications

A “direct lobbying communication” is any attempt to influence legislation through communication with any member or employee of a legislative body, or any other governmental official or employee who may participate in the formulation of the legislation, if the principal purpose of the communication is to influence legislation. A communication with a legislator or government official will be treated as a direct lobbying communication only if the communication both refers to specific legislation and reflects a view on such legislation.

“Legislation” has been defined to include any act, bill, resolution, or similar action of Congress, a state legislature or a local governing body or of foreign governmental entities. Treaties and other international agreements that require ratification by a legislative body are considered to be “legislation.” “Specific legislation” includes both legislation that has already been introduced in a legislative body and a specific legislative proposal that the organization either supports or opposes. This definition means that it is not necessary that the introduction of a specific legislative proposal be imminent or have already occurred in order for the proposal to be considered legislation.

Grass Roots Lobbying

“Grass roots lobbying communication” is any attempt to influence legislation through an effort to affect the opinions of the general public. A communication will be treated as a grass roots lobbying communication only if it refers to specific legislation, reflects a view on such legislation, and encourages the recipient to take action with respect to such legislation.

A communication will be considered to “encourage” recipients to take action with respect to legislation only if it urges the recipient to contact a legislator or governmental official and gives him or her the means to do so.

For further information, please see Treasury Regulations § 56.4911-2(b) and § 53.4945-2.