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Please give us your comments or suggestions about our forms.

2012

Political or Legislative Activities by Section 23701d Organizations

3509

For calendar year 2012 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Attach to Form 199. FTB 199N filers see instructions.

Corporation/Organization name			California corporation number
Address (suite, room, or PMB no.)			FEIN
City	State	Zip Code	

Part I – Political Activities

Complete if the organization supported or opposed a candidate for public office. See instructions.

- 1** Has the organization participated or intervened in any political campaign on behalf of any elective public office candidate? **1** ☐ Yes ☐ No
If "Yes," describe the activities. Provide a summary of any published material relating to the activities.

- 2** Has the organization contributed funds to support or oppose any individual public office candidate, or any organizations formed to support or oppose a public office candidate? **2** ☐ Yes ☐ No
If "Yes," describe the activities. Include the name of the individual or organization the organization contributed to, the amount paid, and date of contribution.

Part II – Legislative Activities. See instructions.

Complete if the organization attempted to influence legislation.

- 3** Has the organization attempted to influence any national, state or local legislation, or ballot measure? **3** ☐ Yes ☐ No
If "Yes," describe the activities in detail. Provide a summary of any published materials relating to the activities.

- 4** Has the organization, during the taxable year listed above, filed a federal election Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditure to Influence Legislation? **4** ☐ Yes ☐ No
The organization **cannot** make this election if it is a church, an integrated auxiliary of a church, a private foundation, or an affiliated organization.
If "Yes," attach a copy of federal Form 5768 filed with the Internal Revenue Service (IRS).

If the organization elected to make expenditures to influence legislation, furnish the following financial information for the taxable year:

- 5 Exempt Purpose Expenditures**
The total amount paid or incurred to accomplish the charitable, educational, religious, etc. purpose. **5** \$ _____ 00
- 6 Lobbying Expenditures**
The total amount expended for the purpose of influencing legislation through communication with any member or employee of a legislative body or any government official or employee who may participate in the formation of legislation. **6** \$ _____ 00
- 7 Grass Roots Expenditures**
The amount expended to influence any legislation through attempts to affect the opinions of the general public or any segment of it. **7** \$ _____ 00

Instructions for Form FTB 3509

Political or Legislative Activities by Section 23701d Organizations

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2009**, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning January 1, 2010, and after California law conforms to the Internal Revenue Code (IRC) as of January 1, 2009. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

A Purpose

The purpose of form FTB 3509, Political or Legislative Activities by Section 23701d Organizations, is to declare political or legislative activities carried out by a R&TC Section 23701d tax-exempt organization.

B Who Must File

File form FTB 3509 if, during the taxable year, the organization:

- Participated or intervened in any political campaign on behalf of any elective public office.
- Contributed funds to support or oppose any individual public office candidate or any organizations formed to support or oppose a public office candidate.
- Attempted to influence any national, state, or local legislation or ballot measure.
- Filed a federal election Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.

C Making the Election

Organizations with R&TC 23701d tax-exempt status will lose their tax-exemption and their qualification to receive deductible charitable contributions if a substantial part of its activities consists of carrying on propaganda or otherwise attempting to influence legislation. Eligible organizations may elect to make limited expenditures to influence legislation.

An eligible organization is permitted to make limited expenditures if it is not a disqualified organization. A disqualified organization is a church, a private foundation, or an affiliated organization. Get federal **form** 5768 for more information.

The election is made at the federal level by filing federal Form 5768. Once made, the election is effective for each succeeding taxable year until the election is revoked. Attach a copy of federal Form 5768 to form FTB 3509 in the taxable year the election or revocation is made.

The organization must file form FTB 3509, for each taxable year that political or legislative activities are conducted, until the election is revoked.

D Definitions

Candidate for Public Office means an individual who offers himself or herself, or is proposed by others, as a contestant for an elective public office, whether the office is national, state, or local.

Participation or intervention in a political campaign means the publication or distribution of written or printed statements or the making of oral statements on behalf of or in opposition to such a candidate.

Influencing legislation means contacting, or urging the public to contact members of a legislative body for the purpose of proposing, supporting, or opposing legislation or advocating the adoption or rejection of legislation.

Legislation means action by the U.S. Congress, by any state legislature, by any local elected or appointed officials or similar governing body, or by the public in a referendum, initiative, constitutional amendment, or similar

procedure.

E Where to File

Attach form FTB 3509 to Form 199, Exempt Organization Annual Information Return.

If FTB 199N, California e-Postcard is filed, mail form FTB 3509 to:

EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

If you have questions regarding form FTB 3509 call 916.845.4171 from 7 a.m. to 4:30 p.m. weekdays, except state holidays.