

*This document includes two templates that may be used to establish compliance with the “written request for technical advice or assistance” exception to the definition of direct lobbying under Internal Revenue Code Section 501(h)/4911 (for public charities) and 4945 (for private foundations). The first template is a written request for technical assistance from a government body. The second template is a transmittal letter from the charity or private foundation to the government body, transmitting and explaining the need for the first letter. **Both templates require specialization to fit the specific circumstances of a given request.***

**NOTE: The written request should be reviewed by counsel before forwarding to the requesting government body, to ensure that it satisfies all regulatory requirements.**

*[Government Body’s letterhead]*

*[Date]*

*[Name]*

*[Organization]*

*[Address]*

*[City, State ZIP]*

Dear Ms. \_\_\_\_\_:

By this letter, the *[insert name of government body]* officially requests technical advice and assistance from your organization in connection *[insert description of matter regarding which technical assistance is sought]*. We are interested not only in the factual information that you can provide to us, but also your organization’s opinions and recommendations on this subject. Although your submissions will be directed to my attention, I understand that your response to this request will be for the use of all the members of the *[insert descriptor of government body, e.g. Committee/Agency etc.]*, *[OPTIONAL: and I intend to ask you to distribute your work product to [describe other intended recipients] as well as other key government officials]*.

This letter *[OPTIONAL: confirms my earlier oral request to your organization for this advice and assistance on \_\_\_\_\_, 20\_\_ , and]* will continue in effect for any subsequent presentations you submit for the use of this *[insert descriptor of government body, e.g. Committee/Agency etc.]* related to such matters. I understand that in order to comply fully with this request, you *[will/may]* need to work on drafting legislation, research public opinion, and engage in extensive communications with stakeholders, policymakers, and allied groups.

Thank you in advance for your organization's valuable contribution to the work of this *[insert descriptor of government body, e.g. Committee/Agency etc.]*.

Very truly yours,

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*[Insert name and title of head of government body]*

*[Letterhead of Charity or Private Foundtion]*

*[Date]*

*[Name]*

*[Government body]*

*[Address]*

*[City, State ZIP]*

Dear *[insert appropriate salutation]:*

Thank you for your interest in having our organization provide your *[insert descriptor of government body, e.g. Committee/Agency etc.]* with technical advice and assistance in connection with *[insert description of matter regarding which technical assistance is sought]*. In order to comply with Internal Revenue Service rules (Reg. Sec. 53.4945-2(d)(2)), we would like to have your request in writing, in your capacity as *[insert title]* of the *[insert descriptor of government body, e.g. Committee/Agency etc.]*.

The sample letter enclosed will suit our needs to protect our tax-exempt status *[INCLUDE ONLY IF PUBLIC CHARITY: and our compliance with the terms of our foundation grants]*.

We will be happy to use our resources to assist your committee with the development of this legislation.

Very truly yours,

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*[Insert name, title]*