

Form 5768 Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation
 (Under Section 501(c)(3) of the Internal Revenue Code)

Rev. December 2004
 Department of the Treasury
 Internal Revenue Service

For EIS Use Only

Name of organization: **Orlando Citizens Alliance Inc.**
 Employer identification number: **33-0296023**

Number and street for P.O. box use, if mail is not addressed to street address: _____
 Mailing address: _____

P.O. Box 230
 Name: _____

City, town or post office, and state: _____ ZIP + 4: _____
FL, Walton Beach, Florida 32540

1 Election—As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ and all subsequent tax years until revoked.
 (Month, day, and year)

2 Revocation—As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____.
 (Month, day, and year)

Under penalty of perjury, I declare that I am authorized to make this (check applicable box) election revocation on behalf of the above named organization.
B. Wade Woods 11-28-07
 (Signature of officer or trustee) (Type or print name and title) (Date)

General Instructions

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an eligible organization must report the actual and permitted amounts of its lobbying expenditures and grant-robot expenditures (as defined in section 4911(c)) on its annual return required under section 6032. See Schedule A (Form 990 or Form 990-E), such election member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

Eligible Organizations.—A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

- Section 170(b)(6)(A)(ii) (relating to educational institutions),
- Section 170(b)(6)(A)(iii) (relating to hospitals and medical research organizations),
- Section 170(b)(6)(A)(iv) (relating to organizations supporting government reform),
- Section 170(b)(6)(A)(v) (relating to organizations publicly supported by charitable contributions),
- Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
- Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(2) organizations that support section 507(a)(4), (5), or (6) organizations).

Disqualified Organizations.—The following types of organizations are not permitted to make the election:

- Section 170(b)(1)(C) organizations (relating to churches),
- An integrated auxiliary of a church or of a convention or association of churches, or
- A member of an affiliated group of organizations if one or more members of such group is described in a or b of this paragraph.

Affiliated Organizations.—Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization or legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization. For more details, see section 4911 and section 501(h).

Note. A private foundation (including a private operating foundation) is not an eligible organization.

Where To File.—Mail Form 5768 to the Internal Revenue Service Center, Ogden, UT 84201-0027.