

INSTRUCTIONS FOR FORM LD-2, LOBBYING REPORT

The Lobbying Disclosure Act of 1995, codified at 2 USC 1601-1612, requires lobbying firms and organizations to register with the Secretary of the Senate and the Clerk of the House of Representatives and file reports of their lobbying activities.

Form LD-2 is for use in complying with the semiannual reporting requirements of section 5 of the Act (*see* 2 USC 1604). Form LD-1 is for initial registrations under section 4 (*see* 2 USC 1603). Separate forms will be provided to report changes or updates to an existing registration, as required by section 5(b)(1) (*see* 2 USC 1604(b)(1)).

WHO MUST REPORT. LOBBYING FIRMS, *i.e.*, entities with one or more employees who act as lobbyists for outside clients, are required to file a separate semiannual report for each client covered by a registration. (Self-employed individuals report as lobbying firms.) ORGANIZATIONS EMPLOYING IN-HOUSE LOBBYISTS file a single report for each semiannual period.

WHEN TO REPORT. File the midyear report (*i.e.*, for the January 1-June 30 semiannual period) by August 14. File the year end report (*i.e.*, for the July 1-December 31 period) by February 14.

WHERE TO REPORT. Prepare two originals of Form LD-2 and file one each with the Secretary and the Clerk, at the addresses below:

Secretary of the Senate
Office of Public Records
232 Hart Senate Office Building
Washington, D.C. 20510

Clerk of the House of Representatives
Legislative Resource Center
B106 Cannon House Office Building
Washington, D.C. 20515

PUBLIC AVAILABILITY. The Act requires the Secretary and the Clerk to make reports filed under the Act available to the public at reasonable times.

REVIEW AND COMPLIANCE. The Secretary (Office of Public Records) and the Clerk (Legislative Resource Center) review, verify, and request corrections in writing to ensure the accuracy, completeness, and timeliness of reports filed under the Act.

PENALTIES. Whoever knowingly (1) fails to correct a defective filing within 60 days after notice of such a defect by the Secretary of the Senate or the Clerk of the House, or (2) fails to comply with any other provision of the Act, is subject to a civil fine of not more than \$50,000.

FOR FURTHER INFORMATION. Contact the Senate Office of Public Records, 232 Hart Senate Office Building, Washington, D.C. 20510, (202) 224-0758, or the House Legislative Resource Center, B106 Cannon House Office Building, Washington, D.C. 20515, (202) 226-5200.

LINE-BY-LINE INSTRUCTIONS

- Line 1. YEAR. Indicate the calendar year in which the semiannual reporting period falls.
- Line 2. REPORT TYPE. Indicate whether the report is for the semiannual period beginning January 1 and ending June 30 (Midyear), or the semiannual period beginning July 1 and ending December 31 (Year End).

When a registrant determines that any information reported on Form LD-2 is incorrect or incomplete, or receives notice from the Secretary or the Clerk that its report is defective, the registrant must file a new Form LD-2, checking the "Amended report" box.

The "Termination report" box should be used by a lobbying firm if it is no longer retained to conduct lobbying activities for a particular client and does not anticipate any additional lobbying activities for that client, or, similarly, by an organization discontinuing in-house lobbying.

The "No activity" box is used by a registrant that had no lobbying activity for the client during the reporting period, but is not entitled to terminate the registration (e.g., a retainer is still in effect, or future lobbying is anticipated). Complete lines 1 through 5, enter the registrant and client names at the top of page 2, and sign the form.

REGISTRANT

- Line 3. NAME OF REGISTRANT. Ensure that the name entered on the report matches the registration (Form LD-1). If the registrant's name has changed, enter the new name on Form LD-2 and report the change by attaching the update form (to be issued).
- Line 4. TELEPHONE NUMBER AND CONTACT NAME. Indicate the telephone number and name of the person to respond to inquiries concerning the report.

CLIENT

- Line 5. NAME OF CLIENT. As with the name of the registrant, ensure that the name of the client indicated on the report matches the registration. If the client's name has changed, enter the new name on Form LD-2 and report the change by attaching the update form. Organizations employing in-house lobbyists indicate "Self" on line 5.

INCOME OR EXPENSES (Answer only line 6 or line 7 as applicable)

- Line 6. LOBBYING FIRMS. Indicate whether income from the client identified on line 5 was less than \$10,000, or was \$10,000 or more, during the reporting period. In determining income, include all payments to the registrant by any other entity for lobbying activities on behalf of the client, and exclude income for matters that are unrelated to lobbying activities. "Income" refers to gross billings or fees *earned* during the reporting period (whether or not received or paid during the reporting period).

If income as determined above was \$10,000 or more, provide a good faith estimate of the amount of the income from the client and enter where indicated. Round estimates to the nearest \$20,000. For Year End reports, add the amount from the Midyear report pertaining to the client and enter the total for the year.

Line 7.

ORGANIZATIONS EMPLOYING IN-HOUSE LOBBYISTS. Indicate whether expenses incurred by the registrant and its employees in connection with lobbying activities were less than \$10,000, or were \$10,000 or more, during the reporting period. If expenses were \$10,000 or more, provide a good faith estimate of the amount of the registrant's expenses and enter where indicated. Round estimates to the nearest \$20,000. For Year End reports, add the amount from the Midyear report and enter the total for the year.

Section 15 of the Act (*see* 2 USC 1610) authorizes certain registrants to elect one of two optional methods, described below as (A) and (B), for reporting their lobbying expenses.

(A) allows a registrant that currently files under section 6033(b)(8) of the Internal Revenue Code to provide a good faith estimate of the amounts that would be required to be disclosed for the semiannual reporting period, and may consider as lobbying activities only those defined under section 4911(d) of the Internal Revenue Code. A registrant selecting method "(A)" will check the box provided, and then do either of the following: (i) enter its estimate of expenses so determined on the "Expenses" line; or (ii) attach a copy of its IRS Form 990 for the tax year that includes the semiannual reporting period. Registrants that elect to attach IRS Form 990 should be advised that the entire form, when filed with the Secretary and the Clerk, will be available to the public through the Senate Office of Public Records and the House Legislative Resource Center.

(B) allows a registrant subject to section 162(e) of the Internal Revenue Code to provide a good faith estimate of all applicable amounts that would not be deductible under the Internal Revenue Code for the semiannual reporting period, and may consider as lobbying activities only those activities the costs of which are not deductible pursuant to section 162(e). A registrant selecting method "(B)" will check the box provided, and enter its estimate of expenses so determined on the "Expenses" line.

LOBBYING ISSUES

At the top of page 2 of Form LD-2, enter the registrant and client's names (from lines 3 and 5).

Page 2 requires the registrant to identify *one* of the client's general lobbying issue areas, and for that general issue area *only*, report specific lobbying issues, entities contacted, names of lobbyist employees, and interests of foreign entities.

The Lobbying Report Addendum page is for registrants that lobby *for a particular client* in more than one general issue area. Use a separate Addendum page for each general issue area after the first, and number each Addendum page in the space provided in the lower right-hand corner. *Example:* During a semiannual reporting period, Registrant X lobbied for Client Y in three general issue areas. Registrant X reports for

one general issue area on page 2 of Form LD-2, and attaches two Addendum pages numbered "1 of 2" and "2 of 2," each containing the required disclosures for one general issue area.

Line 8. GENERAL LOBBYING ISSUE AREA. Select the applicable code from the following list.
Note: List is identical to that provided with the registration form.

ADV	Advertising	EDU	Education	PHA	Pharmacy
AER	Aerospace	ENG	Energy /Nuclear	POS	Postal
AGR	Agriculture	ENV	Environment/Superfund	RRR	Railroads
ALC	Alcohol & Drug Abuse	FAM	Family Issues/Abortion/Adoption	RES	Real Estate/Land Use/Conservation
ANI	Animals	FIR	Firearms/Guns/Ammunition	REL	Religion
APP	Apparel/Clothing Industry/Textiles	FIN	Financial Institutions/Investments/Securities	RET	Retirement
ART	Arts/Entertainment	FOO	Food Industry (Safety, Labeling, etc.)	ROD	Roads/Highway
AUT	Automotive Industry	FOR	Foreign Relations	SCI	Science/Technology
AVI	Aviation/Aircraft/Airlines	FUE	Fuel/Gas/Oil	SMB	Small Business
BAN	Banking	GAM	Gaming/Gambling/Casino	SPO	Sports/Athletics
BNK	Bankruptcy	GOV	Government Issues	TAX	Taxation/Internal Revenue Code
BEV	Beverage Industry	HCR	Health Issues	TEC	Telecommunications
BUD	Budget/Appropriations	HOU	Housing	TOB	Tobacco
CHM	Chemicals/Chemical Industry	IMM	Immigration	TRD	Trade (Domestic/ Foreign)
CIV	Civil Rights/Civil Liberties	IND	Indian/Native American Affairs	TRA	Transportation
CAW	Clean Air & Water (Quality)	INS	Insurance	TOU	Travel/Tourism
CDT	Commodities (Big Ticket)	LBR	Labor Issues/Antitrust/Workplace	TRU	Trucking/Shipping
COM	Communications/Broadcasting/Radio/TV	LAW	Law Enforcement/Crime/Criminal Justice	URB	Urban Development/Municipalities
CPI	Computer Industry	MAN	Manufacturing	UNM	Unemployment
CSP	Consumer Issues/Safety/Products	MAR	Marine/Maritime/Boating/Fisheries	UTI	Utilities
CON	Constitution	MIA	Media (Information/Publishing)	VET	Veterans
CPT	Copyright/Patent/Trademark	MED	Medical/Disease Research/Clinical Labs	WAS	Waste (Hazardous/Solid/Interstate/Nuclear)
DEF	Defense	MMM	Medicare/Medicaid	WEL	Welfare
DOC	District of Columbia	MON	Minting/Money/Gold Standard		
DIS	Disaster Planning/Emergencies	NAT	Natural Resources		
ECN	Economics/Economic Development				

Line 9. Identify the specific issues, within the general issue area, in which the registrant engaged in lobbying activities for the client during the reporting period. Include bill numbers and specific executive branch actions.

Line 10. Identify the Houses of Congress and Federal agencies contacted by the registrant for the client in connection with the general issue area during the reporting period. Disclose only the houses or agencies, such as "Senate," "House of Representatives," or "Department of Agriculture," rather than individual offices.

Line 11. List the name and title of each employee of the registrant who acted as a lobbyist for the client in the general issue area during the reporting period.

Line 12. If any foreign entity is required to be identified in the registration (Form LD-1, line 12) or in any update, describe the interest of each such foreign entity in the specific issues listed on line 9 above.

SIGNATURE. Above the signature line, indicate the number of Addendum pages that are filed with the report. Form LD-2 must be signed and dated by the officer or employee of the registrant who is responsible for the accuracy of the information contained in the report. Type or print the signer's name and title.