

18

ADVOCACY ORGANIZATIONS

Heather MacIndoe

University of Massachusetts Boston

Advocacy can be broadly defined as an attempt by individuals, groups, or formal organizations to effect social or political change concerning a particular issue. A wide variety of activities constitute advocacy. These include approaches as diverse as public education campaigns, collective action events like marches and demonstrations, class action lawsuits, and lobbying of elected officials to support (or defeat) proposed legislation (Boris & Maronick, 2009; Reid, 2006). Advocacy can vary in scale as well as scope, involving issues on a city block, an urban area, several states, or a multinational coalition of nations. Engagement in advocacy can be more or less enduring, involving volunteers on a weekend or encompassing paid professionals who build careers pursuing social and political change (Reid, 2000).

Many different types of social actors are involved in advocacy work. Individuals can express their support for specific policies by voting for political candidates who support their views and by donating to their re-election campaigns. Groups of people who share common interests can work together on an issue or cause that is important to them.

For example, residents of a town can petition their local government to set aside part of a public park for a dog run or to designate funds to build a bike path or to cleanup a playground. Such civic engagement by individuals or groups is an important part of a democratic society. Formal organizations also play a vital role in social and political advocacy.

Formal organizations involved in advocacy have important advantages over individuals or informal groups. Organizations can raise funds specifically to support an advocacy campaign. In addition to economic resources, advocacy organizations have the ability to leverage the expertise of professional staff and volunteers, as well as their involvement in organizational networks, to bring issues into the public consciousness and onto the political agenda (Frumkin, 2002). For students, nonprofit advocacy organizations represent opportunities for current and future employment, for meaningful engagement with political issues, and for participation in the political process, now and in the future. This chapter defines and examines advocacy organizations, with a particular focus on the ways that nonprofit organizations engage in advocacy work.

Defining Advocacy Organizations

Organizations that participate in advocacy work are known by many names, including public interest groups (Berry & Arons, 2003), citizen groups (Walker, 1991), social movement organizations (Zald & McCarthy 1987), grassroots associations (Smith, 2000), and nonprofit policy advocates (Jenkins, 2006). In part, this diversity of terms reflects their association with different research traditions (Jenkins, 2006, p. 107). For example, the study of interest groups in political science has a shared lineage with the study of

social movement organizations in sociology. In this way, the term *advocacy organizations* is a broad label that describes a truly diverse set of organizations (Saidel, 2002). Research across a number of disciplines has discussed the “advocacy explosion,” the marked growth in the number of advocacy organizations at the national level since the U.S. protest movements of the 1960s (Berry, 1997). Some researchers have argued that the growth in advocacy organizations has increased the diversity of issues that make it to the public agenda; conversely, others have argued that the growth of advocacy organizations has been accompanied by a decreased importance of individual members and a narrowing of the issues represented by these national groups (Minkoff, Aisenbrey, & Agnone, 2009; Skocpol, 2003).

One frequently cited definition of advocacy organizations describes them as “organizations that make public interest claims either promoting or resisting social change that, if implemented, would conflict with the social, cultural, and political, or economic interests or values of other constituencies or groups” (Andrews & Edwards, 2004, p. 485). This definition captures the inherently contested nature of advocacy as a struggle between competing interests. Advocacy organizations negotiate this struggle in different ways. Some organizations target the political structure and attempt to change legislation. Others work at the grassroots level, educating the public to put pressure on the advocacy target, whether it be a corporation, a government agency, or a legislature. While advocacy organizations can differ in the targets of their efforts, the beneficiaries of their work can also vary. Beneficiaries of advocacy can include the organizations themselves, specific groups of citizens (e.g., women, the elderly), or the public at large (Boris & Krehely, 2002; McCarthy & Castelli, 2002).

In addition to variation in the degree of involvement with the government and in the intended beneficiaries of their work, a particularly important distinction among advocacy organizations involves their legal form. Organizations in the U.S. economy generally take one of three legal forms: public (government organizations), for-profit (private organizations), and nonprofit (private tax-exempt organizations). Regulation of advocacy activity varies across these organizational forms. Political advocacy by managers of public organizations is subject to rules that largely restrict public managers from lobbying. However, for-profit firms face fewer restrictions on their involvement in lobbying (Mosley, 2009a). For-profit organizations engage in advocacy on behalf of their shareholders. For example, a car manufacturer might hire a lobbying firm based in Washington, D.C., to lobby Congress about a new law regulating emissions standards for cars that could pose significant redesign and manufacturing costs. Although significant, for-profit lobbying expenses can be a cost-effective attempt to thwart potentially costly regulation. Research indicates that for-profit business interests are widely represented by advocacy organizations. In their study of pressure groups located in Washington, D.C., Schlozman and Tierney (1986) found that 70% of the organizations were representing business interests, while only 20% were nonprofit public charities. In contrast to for-profit firms, nonprofit organizations have a different set of concerns that motivates their involvement in advocacy.

Nonprofit Advocacy Organizations

Nonprofit organizations get tax-exempt status from the Internal Revenue Service (IRS), which recognizes over two dozen tax-exempt categories, including labor unions, social

clubs, political action committees, fraternal societies, and other membership-oriented groups (Boris & Mosher-Williams, 1998; Reid, 2000). Nonprofit organizations are prevented from distributing profits to staff, board directors, or other interested parties in the organization. However, contrary to common belief, nonprofits are not prevented from ending their fiscal year with a positive balance sheet. Many nonprofit organizations, those called *public charities*, provide a wide array of goods and services that are recognized to be in the public interest. The nonprofit advocacy sector generally consists of three classifications of organizations, including charitable nonprofits, public benefit organizations, and political organizations (Minkoff et al., 2009; Reid, 2006).

Each of these nonprofit organizations has a separate tax-exempt status and is subject to different rules concerning its involvement in advocacy. In general, these rules represent a trade-off between two factors: tax deductibility of donations and involvement in partisan advocacy concerning legislation and elections. Nonprofits that are eligible to receive tax-deductible donations, an incentive for individuals and corporations to give money, are subject to the most stringent oversight of their advocacy activities concerning legislation and elections.

Advocacy: Lobbying, Elections, and “Everything Else”

Advocacy work includes a very diverse set of organizational activities. When nonprofit organizations are involved in advocacy that attempts to influence public policy, they are subject to regulations that arise from their tax-exempt status (Boris & Mosher-Williams, 1998). A central concern related to advocacy by public charities is the appropriateness of granting tax exemption to organizations for political activities (Jenkins, 2006). An additional tax benefit is conferred on donors to these 501(c)(3)

nonprofits, as they can take tax deductions for their contributions. From a legal and regulatory perspective, there are essentially three forms of advocacy: lobbying, electioneering, and “everything else” (Mosley, 2009a, pp. 461–462). Regulations concerning nonprofit participation in lobbying and electioneering are specified in the Internal Revenue Code. The advocacy activities of these organizations are subject to IRS oversight and, in some cases involving political campaigns, regulation by the Federal Election Commission.

Lobbying involves attempting to influence public policy by stating a position (for or against) legislation to elected officials or to government employees such as Senate staffers. When an organization takes the initiative in this type of lobbying and makes contacts with lawmakers, this is called *direct lobbying* (Fremont-Smith, 2004; Reid, 2006). Another type of lobbying, *grassroots lobbying*, involves encouraging members of the public to contact legislators or government employees and express their support (or opposition) to legislation (Fremont-Smith, 2004; Reid, 2006). Grassroots lobbying differs from direct lobbying in that it includes a “call to action” that encourages the public to contact a government official, provides a way to identify which legislator to contact, or offers materials to assist in making the contact (e.g., a pamphlet summarizing issues) (Fremont-Smith, 2004, p. 288). Advocacy involving lobbying is specifically focused on persuading elected and government officials to adopt a particular position toward legislation. Another form of advocacy concerns political elections. Electioneering or *express advocacy* involves attempts to support or oppose the election of a candidate to political office. Nonprofit involvement in express advocacy is strictly regulated (see below). Tax-exempt organizations found in violation of lobbying and election regulations

may be subject to fines and could lose their tax-exempt status. The next section discusses advocacy rules for three types of nonprofit tax-exempt organizations: public charities, public benefit organizations, and political organizations. Public charities, which are tax exempt under section 501(c)(3) of the Internal Revenue Code, are service-providing organizations in a variety of fields (e.g., education, health, arts). They are the organizations that most people think of when they hear the term *nonprofit*. Private foundations are also classified as public charities because they provide grants to nonprofits to support service activities. Public benefit organizations, which are tax exempt under sections 501(c)(4), (5) and (6), include member-focused organizations like labor unions and business leagues. Finally, political organizations, which are tax exempt under section 527, include political parties and political action committees (PACs), which exist exclusively to work in support of (or opposition to) the election of candidates to public office. Regulations concerning advocacy by each type of tax-exempt organization are summarized in Table 18.1.

Public Charities: 501(c)3

Public charities receive exemption from federal taxes under section 501(c)(3) of the Internal Revenue Code. In addition to exemption from federal (and often state) income taxes, 501(c)(3) organizations are eligible to receive tax-deductible contributions from individuals and corporations. Tax deductibility of donations serves as an incentive for donors to give money to nonprofits. Of the three main types of tax-exempt organizations involved in advocacy, public charities are subject to the most stringent oversight of their advocacy activities concerning lobbying and elections.

Public charities may engage in a limited amount of lobbying. The IRS has applied

Table 18.1 Overview of Regulations for Advocacy by Tax-Exempt Organizations

	<i>Organization Type</i>		
	<i>Public Charities</i>	<i>Social Welfare Organizations, Labor Organizations, and Business Leagues</i>	<i>Political Organizations</i>
Tax-exempt status	501(c)(3)	501(c)(4), 501(c)(5), and 501(c)(6)	Section 527
Contributions tax deductible?	Yes	No	No
Permitted activities	Charitable and educational activities; includes private foundations	Includes activities permitted to 501(c)(3) charities plus any activity that serves public purposes	Primary activity is to influence elections: for example, political parties and political action committees (PACs)
Lobbying allowed?	Yes, to a limited extent (see below) in most cases, but no lobbying allowed for private foundations	Yes, issue advocacy (direct or grassroots support for legislation) is unrestricted	Issue advocacy is a nonexempt activity; such expenditures by 527 organizations may be taxable
Lobbying rules	<ul style="list-style-type: none"> • Lobbying must not be a “substantial part” of an organization’s activities • An organization can elect to operate under section 501(h), which states specific expenditure tests 	<ul style="list-style-type: none"> • No restrictions on lobbying • Lobbying may be primary activity of the organization 	<ul style="list-style-type: none"> • Lobbying is a nonexempt activity, and expenditures for issue advocacy by 527 organizations may be taxable
Political campaign activity allowed?	<ul style="list-style-type: none"> • Campaign intervention prohibited • No express advocacy for or against a candidate for political office • Nonpartisan activities allowed, for example: voter registration, voter education, get-out-the-vote efforts 	<ul style="list-style-type: none"> • Express advocacy allowed with respect to members (e.g., union members), but not to the general public • Political campaign activity must not be a primary organizational activity 	<ul style="list-style-type: none"> • Express advocacy permitted, unlimited, and tax exempt • Some 527 organizations (e.g. PACs) are subject to limits on donations and expenditures
Reporting requirements	<ul style="list-style-type: none"> • IRS Form 990 annually • Report lobbying expenses on Schedule A of IRS Form 990 • No public disclosure of donors 	<ul style="list-style-type: none"> • IRS Form 990 annually • No separate reporting of lobbying expenditures required • No public disclosure of donors 	<ul style="list-style-type: none"> • Donors, contributions, and expenditures reported to IRS • Some activities regulated by the Federal Elections Commission

Source: Internal Revenue Service (2008), Internal Revenue Service (2009), and Independent Sector (2009).

two approaches to evaluating public charity involvement in lobbying activity. One approach specifies that organizational resources, including staff time and expenditures, should not constitute a “substantial part” of organizational activity. In response to the vagueness of this standard, Congress adopted section 501(h) in 1976, which details expenditure limits for public charities involved in direct and grassroots lobbying (see Independent Sector, 2009, or Duncan, 2004). Public charities can choose to operate under section 501(h) by filing paperwork with the IRS. Although classified as public charities, private foundations are prohibited from lobbying.

Public charity advocacy organizations can take several actions that constitute exceptions to government restrictions on lobbying. Fremont-Smith (2004) describes these exceptions as (1) publicizing nonpartisan research, which may advocate a position on legislation “so long as there is sufficient information presented to allow the recipient to form their own conclusions”; (2) discussing broad socioeconomic issues without reference to specific legislation; (3) providing “technical advice” on written request from a government agency; (4) lobbying in “self-defense” in response to actions that could impact a charity’s existence or tax-exempt status; and (5) communicating with members about legislation as long as lobbying is not encouraged (pp. 288–289; also see Independent Sector, 2009).

While public charities are permitted to engage in lobbying to a limited extent, these organizations are strictly prohibited engaging in express advocacy for or against a candidate for political office (Reid, 2006). In addition to the prohibition on candidate endorsement, public charities cannot contribute money, time, or facilities to a candidate and cannot coordinate activities with a political candidate (Independent Sector, 2009).

However, public charities can participate in nonpartisan election activities such as get-out-the-vote efforts, voter education, voter registration, and nonpartisan candidate forums; they can also work on a ballot measure (Boris, 2000; Independent Sector, 2009; Reid, 2006).

Public Benefit Organizations: 501(c)(4), 501(c)(5), 501(c)(6)

Nonprofit organizations with tax-exempt status under sections 501(c)(4) to (6) are subject to a less stringent set of regulations on their advocacy activities. These organizations include social welfare organizations, labor unions, and business leagues (such as Chambers of Congress). Such nonprofits do not receive tax-deductible contributions and can engage in unlimited lobbying, both direct and grassroots. In fact, lobbying is permitted to be the primary function of this type of nonprofit, without endangering its tax-exempt status (Independent Sector, 2009). This is in sharp contrast to public charities, which cannot engage in lobbying as their primary or sole organizational activity.

Public benefit nonprofits are also subject to less restrictive rules than public charities concerning their involvement in elections. Specifically, they are allowed to engage in express advocacy concerning political candidates, but only with respect to their membership, not the general public (Reid, 2006). For example, a labor union could mail information endorsing a political candidate to union members only. Finally, political campaign activity by public benefit nonprofits cannot be the principal activity of these organizations.

Political Organizations: Section 527

A final group of nonprofit organizations, which is involved specifically with advocacy around political elections, are political organizations with tax exemption under section 527 of the Internal Revenue Code. Unlike public charities or public benefit organizations, political organizations do not provide services to the general public or a specific membership. Instead, they exist solely for the purpose of electing political candidates. These tax-exempt political organizations include political parties, political candidate campaign committees, and political action committees (PACs), which make expenditures to support the election of political candidates. Section 527 organizations receive tax exemption for donations, dues, and fund-raising monies, as long as this income is “used to influence the selection of candidates to public office” (Fei, 2000, p. 23). Lobbying is not an exempt activity for section 527 political organizations, so lobbying expenditures by these organizations may be subject to taxation (Reid, 2006). However, express advocacy by section 527 organizations associated with political campaigns can be unlimited, and funds the organizations raise for this purpose are tax exempt.

Research on Nonprofit Advocacy

Explaining Levels of Nonprofit Participation in Advocacy

Previous research has found that 501(c)(3) charitable nonprofits have relatively low levels of engagement in advocacy, particularly lobbying (Jenkins, 2006; Berry & Arons, 2003; Boris & Krehely, 2002). Boris and Maronick (2009) found that the percentage of charities that report lobbying expenses remains consistently low. Relying

on data from the National Center for Charitable Statistics, they find that only 1.3% of charities that filed a tax return in 1996 reported any lobbying expenses. Ten years later, by 2006, this percentage had risen to just under 2% (Boris & Maronick, 2009, p. 6). This finding of consistently low engagement in lobbying by public charities is puzzling, given regulations that actually permit nonprofits (including the public charities examined by Boris and Maronick) to engage in a substantial amount of advocacy. A large and growing body of research examines nonprofit advocacy. Of particular interest to scholars is to try to explain why advocacy by 501(c)(3) public charities is so low.

Research that attempts to explain variation in nonprofit involvement in advocacy generally centers on two explanations that emphasize resource factors and institutional characteristics as determining advocacy activity (Chaves, Stephens, & Galaskiewicz, 2004; Nicholson-Crotty, 2007; Suarez, 2009). Some researchers hypothesize that nonprofit organizations that rely on government funding may be less likely to engage in advocacy. Other researchers suggest that having government funding may make nonprofit organizations more likely to participate in advocacy work as they develop relationships with governmental actors. In contrast, institutional explanations of nonprofit advocacy involvement have focused on how the political and cultural environments in which nonprofits operate influence the extent and nature of their advocacy activities.

Resource Dependence Explanations

Many scholars have argued that the most significant deterrent to nonprofit involvement in advocacy work is the relative threat to the financial stability of the organization. Resource dependency theory posits that dependence on government funding might stifle nonprofit advocacy that challenges the political status quo (Chaves, Stephens,

& Galaskiewicz, 2004). In fact, a few nonprofit executives have reported outright punishment from the government in response to nonprofit advocacy. In their study of the impact of government funding on nonprofit political activity, Chaves et al. (2004) found that some nonprofits claimed governmental agencies had ceased grant support and referred fewer clients to their agencies. While such examples are rare in the literature, this does not prevent nonprofits from fearing retaliation that would impact their funding. The fear of losing tax-exempt status is often mentioned as an explanation for why many nonprofits fail to engage in advocacy work, or do so to a much lesser extent than what is legally permitted.

One theoretical explanation of resource dependence suggests that the level of government funding has an inverse relationship to the level of advocacy in nonprofits (Schmid, Bar, & Nirel, 2008). As the level of government funding increases, according to this theory, the level of political advocacy would decrease. However, some empirical research refutes this theoretical claim. Several studies have found that, to the contrary, the dependence on government funding in fact has either a positive or a null effect on nonprofit political activity (Chaves et al., 2004; Mosley, 2009b; Nicholson-Crotty, 2007). Both Mosley's research on Los Angeles human service nonprofit organizations and Nicholson-Crotty's research on reproductive health nonprofits found that an increase in government funding correlates with an increase in advocacy activity. Mosley (2009b) suggests that "government funding may be more important in increasing ties and legitimacy than in controlling the activities of the organization" (p. 529). In other words, government funding may serve as a kind of enfranchisement for nonprofits, buoying civic engagement.

In addition, the relationships between government and the nonprofit sector may be more mutual and interdependent than resource dependence theory predicts. Due to the growth of devolution and the privatization of public services, the provision of social services has been extensively subcontracted to the nonprofit sector. This contracting has created government-nonprofit relations that entail reciprocity. While nonprofits are dependent on the government to provide funding, the government is dependent on nonprofits to provide services (Chaves et al., 2004). Because the government is dependent on the nonprofit sector to implement its social welfare mandates, nonprofits may have less to fear in terms of punishment from the government for challenging the political status quo. Furthermore, Marwell (2004) argues that elected officials often rely on nonprofits to build voting blocs. Because the services provided by many nonprofits bind citizens to their organizations, nonprofits may actually develop voting constituencies for local elected officials, who in turn steer contracts to the nonprofits (Marwell, 2004). Nonprofits' fear of a punitive response by government funders may be somewhat misguided, as the nonprofit sector may have more power than it realizes.

Yet, resource dependence theory's explanatory power extends beyond a concern about possible loss of tax-exempt status for nonprofits. The effects of government funding on nonprofits extend to their organizational structure and behavior. As nonprofits evolve to meet reporting and other demands from government funders, their involvement in the community and with their clients may change, "redirecting organizational attention, energy, and resources away from political activity and toward administrative activities made necessary [by the parameters of] government funding" (Chaves et al., 2004). This metamorphosis requires that nonprofits focus more on the processes of

service provision rather than the ideological character of their programs, civic engagement, and advocacy on behalf of their constituents.

New Institutional Explanations

Nonprofit researchers have also looked to new institutional theory to explain nonprofit involvement in advocacy. New institutional theory asserts that the legitimacy of nonprofits stems from conforming to cultural norms and institutional rules (Mosley, 2009b). Normative rules for organizational behavior are established and imposed by funders, the public, state agencies, and professional associations (Nicholson-Crotty, 2007). As Suarez and Hwang (2008) state, “Many activities emerge from cultural scripts or institutional logics rather than from the functional demands of the market” (p. 98). In other words, the political and cultural environment in which a nonprofit operates can influence whether or not the organization participates in policy advocacy and what kinds of strategies and tactics a given nonprofit might find feasible and effective.

The more enmeshed nonprofits are in their sociopolitical environment, the greater the influence of social and institutional norms on their advocacy behavior. With the professionalization and standardization of administrative activities through the requirements dictated by government funders, nonprofits may be subjected to coercive pressures in an environment in which the established institutional norm is to dedicate organizational energy and attention solely to service provision and to refrain from political activity (Schmid et al., 2008). However, Suarez and Hwang (2008) identify two instances in which nonprofits’ sociopolitical environment might encourage policy advocacy, specifically nonprofit involvement in lobbying. In their examination of the policy advocacy activities of human rights and environmental organizations, they found

that nonprofits working in “fields characterized by an institutional logic of social change” might be more likely to lobby (p. 101). In addition, Suarez and Hwang argue that nonprofits facing “cross-sector competition” with other organizations might also be more likely to lobby.

Expanding Definitions of Advocacy Activities and Advocacy Organizations

Another area of research on nonprofit advocacy has focused on refining the definition of advocacy, with specific attention to the types of organizations and the specific organizational activities involved in this work. For example, Boris and Mosher-Williams (1998) argue that the traditional rights-oriented concept of advocacy organizations, as working on behalf of others, should be expanded to encompass civil society organizations. Using data from the National Center for Charitable Statistics, they demonstrate that existing organizational typologies can be adapted to enlarge the group of nonprofits ordinarily selected for examination as advocacy organizations. Because nonprofits participate at multiple points in the policy process, these researchers “conceptualize a continuum of advocacy organizations that moves from the narrow definitions of rights-oriented groups to those engaged primarily in public education and community building” (Boris & Mosher-Williams, 1998, p. 492). This research persuasively demonstrates that traditional notions of advocacy organizations should be expanded to include a multitude of other nonprofit organizations that, while they may not explicitly advocate for the rights of a specific group (e.g., veterans or children), are nonetheless an important part of the policy advocacy process. This focus of different types of organizations has been echoed in a call to reconsider the range of organizational advocacy activities.

In their analysis of nonprofit advocacy, McCarthy and Castelli (2002) argue that many discussions of nonprofit advocacy organizations fail to specify the “range of behaviors” that constitute advocacy (p. 106). Furthermore, they argue that the variety of terms (e.g., social movement organizations, public interest groups, etc.) that are applied to advocacy organizations focus on the “stated organizational goals rather than patterns of action” (p. 108). In a philosophically similar approach, Duncan (2004, pp. 9–10) identifies six types of advocacy activities. While no typology can fully capture the range of advocacy activities in which nonprofit organizations engage, this list is a useful catalog of possible organizational activities. Where appropriate, terminology used by other researchers is noted. Duncan’s list of advocacy behavior includes the following:

1. Agency advocacy, which is focused on ensuring access to services for individuals or groups.
2. Legislative advocacy, which seeks policy change through an appeal to legislators or other government employees. Other researchers call this lobbying and distinguish between direct (organization initiates contact) and grassroots (organization encourages the public to initiate contact) approaches (Reid, 2006).
3. Legal advocacy, which focuses on protecting and expanding rights through the legal system.
4. Community advocacy, which educates citizen about issues through the media.
5. Issue advocacy, which identifies social problems and possible solutions.

Other researchers have used this term to apply to lobbying (Reid, 2006).

6. Political campaign advocacy, which other researchers call express advocacy and which entails advocating on behalf of particular candidates and is forbidden to public charities (Boris & Krehely, 2002).

The next section highlights new developments in nonprofit advocacy that suggest possible expansions to existing typologies of advocacy activities.

New Forms of Nonprofit Advocacy

Scholars have identified several interesting new approaches in nonprofit advocacy, two of which are reviewed here. The first approach involves the growing use of technology, including the Internet, by nonprofit organizations. The second new form of nonprofit advocacy involves new interorganizational relationships, including coalitions of nonprofits, and coordinating efforts across different types of tax-exempt entities.

Technology and the Internet

Many nonprofits are using the Internet as a “low cost and low risk” way to reach multiple diverse constituencies (Boris & Maronick, 2009, p. 1). This use of technology involves a variety of activities: raising money from online donations, educating the public via e-mail newsletters, broadcasting e-communications to e-mail listservs, and attracting new volunteers, customers, and clients (Boris, 2000; Reid, 2006; Suarez, 2009). In his study of Internet advocacy by nonprofits, Suarez (2009, p. 267) argues that the Internet presents a “novel opportunity for nonprofits to scale their social impact” but cautions that

the use of the Internet is a “nascent” research domain and that much remains to be learned about its genuine impact on nonprofit advocacy practices and advocacy outcomes.

Organizational Coalitions

Another development in nonprofit advocacy is the growth of organizational advocacy coalitions. These coalitions vary across issues, duration, and the makeup of the organizational members (e.g. nonprofit and for-profit). One approach has been for nonprofits to make strategic use of the tax-exempt regulations to establish “complementary organizations and segregate activities into the appropriate use” (Boris & Maronick, 2009, pp. 11–12). For example, a nonprofit organization working on the same issues might have a 501(c)(3) charitable nonprofit (accepting tax-deductible donations and providing services); a 501(c)(4) social welfare organization, which is permitted to conduct issue advocacy; a “connected” PAC, which can raise funds for political candidates; and a related section 527 organization (Boris, 2000). According to Reid (2006), these separate organizations “are part of a complex organizational structure that cannot share control of day-to-day activities but can have overlapping boards, share advocacy goals, collaborate on strategies of action, and manage their resources in ways to best achieve their political ends” (p. 363). The transfer of resources between these organizations is regulated such that resources raised in one tax-exempt structure cannot be used to “subsidize activities elsewhere that the nonprofit [that raised the funds] cannot itself conduct” (Reid, 2006, p. 363). The complexity of this coordinated approach to advocacy requires organizational sophistication and ongoing monitoring of evolving regulations concerning permitted advocacy activities and rules about fundraising and

expenditures for each type of tax-exempt organization (Boris & Maronick, 2009; Reid, 2006).

Conclusions: The Importance of Nonprofit Advocacy Organizations

Nonprofit advocacy organizations are important to the student of nonprofits for a number of reasons. For students who wish to study the nonprofit sector, it is important to understand and appreciate the complex regulations that govern how nonprofit organizations can participate in policy advocacy. Tax-exempt organizations are an increasingly important part of partisan politics. They shape public opinion about elections, the way voters behave, and what issues make it to the policy agenda. Legal regulations concerning these organizations (e.g., section 527 political organizations) are evolving and are likely to continue to influence electoral politics in the future (Reid, 2006). In addition to being an important influence in public policy advocacy, nonprofit organizations are a large and growing sector of the U.S. economy. For some students, organizations in the nonprofit sector may become employers in the future. At some point in their lives, many students will benefit from services provided by nonprofit organizations and will make donations to nonprofit organizations whose work they support. Finally, nonprofit advocacy organizations provide students with meaningful ways to be involved in their communities as volunteers and members and can serve as an important training ground for their postgraduate civic participation.

*The author would like to acknowledge helpful comments on an earlier draft from Jennifer Mosley and Christian Weller.

References

Andrews, K., & Edwards, B. (2004). Advocacy organizations in the U.S. political process. *Annual Review of Sociology*, 30, 479–506.

Berry, J. (1997). *The interest group society*. New York: Longman.

Berry, J., & Arons, D. (2003). *A voice for nonprofits*. Washington, DC: Brookings Institution Press.

Boris, E. (2000). Nonprofit organizations in a democracy: Roles and responsibilities. In E. Boris & C. E. Steuerle (Eds.), *Nonprofits and government: Collaboration and conflict* (pp. 1–35). Washington, DC: Urban Institute Press.

Boris, E., & Krehely, J. (2002). Civic participation and advocacy. In L. Salamon (Ed.), *The state of nonprofit America* (pp. 299–330). Washington, DC: Brookings Institution Press.

Boris, E., & Maronick, M. (2009). *Nonprofit advocacy: Trends in expenditures, structures and tactics*. Paper presented at the Association for Public Policy Analysis and Management, Washington DC.

Boris, E., & Mosher-Williams, R. (1998). Nonprofit advocacy organizations: Assessing the definitions, classifications, and data. *Nonprofit and Voluntary Sector Quarterly*, 27(4), 488–506.

Chaves, M., Stephens, L., & Galaskiewicz, J. (2004). Does government funding suppress nonprofits' political activity? *American Sociological Review*, 69(2), 292–316.

Duncan, H. D. (2004). Advocacy and nonprofit organizations. In D. F.

Burlingame (Ed.), *Philanthropy in America: A comprehensive historical encyclopedia* (pp. 9–11). Santa Barbara, CA: ABC-CLIO.

Fei, R. (2000). The uses of Section 527 political organizations. In E. J. Reid (Ed.), *Structuring the inquiry into advocacy* (pp. 23–34). Washington, DC: Urban Institute Press.

Fremont-Smith, M. (2004). *Governing nonprofit organizations: Federal and state law and regulation*. Cambridge, MA: Belknap Press of Harvard University.

Frumkin, P. (2002). Civic and political engagement. In P. Frumkin, *On being nonprofit: A conceptual and policy primer* (pp. 29–63). Cambridge, MA: Harvard University Press.

Independent Sector. (2009). Advocacy rules for nonprofits. Retrieved April 15, 2009, from http://www.independentsector.org/programs/gr/lobby_tax_rules.html

Internal Revenue Service. (2008). Tax-exempt status for your organization (Publication 557). Retrieved April 15, 2009, from <http://www.irs.gov/publications/p557/index.html>

Internal Revenue Service. (2009). Common tax law restrictions on activities of exempt organizations. Retrieved June 1, 2009, from <http://www.irs.gov/charities/article/0,,id=170946,00.html>

Jenkins, J. C. (2006). Nonprofit organizations and policy advocacy. In W. Powell & R. Steinberg (Eds.), *The nonprofit sector: A research handbook* (pp. 307–332). New Haven, CT: Yale University Press.

Marwell, N. (2004). Privatizing the welfare state: Nonprofit community-based

organizations as political actors. *American Sociological Review*, 69, 265–291.

McCarthy, J., & Castelli, J. (2002). The necessity for studying organizational advocacy comparatively. In P. Flynn & V. Hodgkinson (Eds.), *Measuring the impact of the nonprofit sector* (pp. 103–121). New York: Kluwer Academic/Plenum.

Minkoff, D., Aisenbrey S., & Agnone J. (2009). Organizational diversity in the U.S. advocacy sector. *Social Problems*, 55(4), 525–548.

Mosley, J. (2009a). Policy advocacy and lobbying in human services organizations. In R. Patti (Ed.), *Handbook of human service management* (pp. 457–472). Thousand Oaks, CA: Sage.

Mosley, J. (2009b). The policy advocacy role of human service nonprofits: Incentives, involvement, and impact. In Y. Hasenfeld (Ed.) *Human services as complex organizations* (2nd ed., pp. 505–531). Thousand Oaks, CA: Sage.

Nicholson-Crotty, J. (2007). Politics, policy, and the motivations for advocacy in nonprofit reproductive health and family planning providers. *Nonprofit and Voluntary Sector Quarterly*, 36(1), 5–21.

Reid, E. (2000). Understanding the word “advocacy”: Context and use. In E. J. Reid (Ed.), *Structuring the inquiry into advocacy* (pp. 1–8). Washington, DC: Urban Institute Press.

Reid, E. (2006). Advocacy and the challenges it presents for nonprofits. In E. Boris & C. E. Steuerle (Eds.), *Nonprofits and government: Collaboration and conflict* (pp. 343–372). Washington, DC: Urban Institute Press.

Saidel, J. (2002). Nonprofit organizations, political engagement, and public

policy. In E. J. Reid & M. D. Montillo (Eds.), *Exploring organizations and advocacy: Governance and accountability* (pp. 1–18). Washington, DC: Urban Institute Press.

Schlozman, K., & Tierney, J. (1986). *Organized interests and American democracy*. New York: Harper & Row.

Schmid, H., Bar, M., & Nirel, R. (2008). Advocacy activities in nonprofit human service organizations: Implications for policy. *Nonprofit and Voluntary Sector Quarterly*, 37, 581–602.

Skocpol, T. (2003). *Diminished democracy: From membership to management in American civic life*. Norman: University of Oklahoma Press.

Smith, D. H. (2000). *Grassroots associations*. Thousand Oaks, CA: Sage.

Suarez, D. (2009). Nonprofit advocacy and civic engagement in the Internet. *Administration and Society*, 41(3), 267–289.

Suarez, D., & Hwang H. (2008). Civic engagement and nonprofit lobbying in California, 1998–2003. *Nonprofit and Voluntary Sector Quarterly*, 37, 93–112.

Walker, J. (1991). *Mobilizing interest groups in America*. Ann Arbor: University of Michigan Press.

Zald, M., & McCarthy, J. (1987). *Social movements in an organizational society*. London: Transaction.