

During a half month interval serving as Acting Clerk of NYYM while our Clerk was in China with limited email access, I was asked to consider taking interim action on two items: the signing on to online petitions in opposition to a Trump nominee and to the construction of a NY State petroleum pipeline. With support from other members of the Liaison Committee, I chose not to take either action for several reasons: 1) I was concerned about the IRS regulations for religious non-profits and the possible loss of that status, 2) I was not comfortable opposing a candidate without authorization from the body as a whole in light of possible variant perspectives and opinions, including political, and leery of the many similar requests that may now emerge for other nominees, and 3) I question the current significance of signing onto online petitions, which have proliferated enormously, especially at this time of national discord, in contrast to an individual action by the Yearly Meeting such as a minute that we then disseminate. In addition, as to the pipeline, the defeat of the pipeline means the products will instead be carried by truck and rail, which is possibly even worse. It does not address the root cause: the extraction industries and our demand for their products. The subject requires additional inquiry and informed advice. This thinking does not preclude dissemination of the request data for individual action, which Friends may wish to take. I decided to write this article about reason 1) because the information I uncovered may prove to serve as important guidance to regional meetings and monthly meetings as well as our yearly meeting.

The general perception among Friends is that “we can’t legally lobby.” The reality is that we can, but only to a limited extent, not “as a substantial part of [our] activities.” (Our legal lobby arm is, of course, FCNL.) “Substantial part” is not clearly defined in the regulation. In addition, what the definition of “lobbying” is – according to IRS regulations – is not clear to most meetings or individual Friends. The fact is that as an activist organization with concerns for the wider society, our witness work and peace and service committees do lobbying, according to the IRS definition. Both requests for interim action would be defined by the regulation as lobbying. Although the likelihood of one of our meetings being challenged and their tax exempt status being threatened may be small, if it does happen, defending ourselves would be costly in terms of time and money, regardless of the outcome. Meetings therefore should be aware of the wording of the actual regulation and proceed only when fully informed. I am providing the IRS regulation below for the use of all local and regional meetings as well as NYYM itself. The web site address, for further interpretive links, is <https://www.irs.gov/charities-non-profits/lobbying>. Below is the IRS regulation copied from this web page.

In addition to the regulations quoted below, the Johnson Amendment of 1954, which President Trump is now challenging, specifically states that an exempt entity may not “[p]articipate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of – or in opposition to – any candidate for public office.”

Jeffrey Aaron, Assistant Clerk, NYYM

Lobbying

In general, no organization may qualify for section 501(c)(3) status if a substantial part of its activities is attempting to influence legislation (commonly known as *lobbying*). A 501(c)(3) organization may engage in some lobbying, but too much lobbying activity risks loss of tax-exempt status.

Legislation includes action by Congress, any state legislature, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive office), or by the public in referendum, ballot initiative, constitutional amendment, or similar procedure. It does not include actions by executive, judicial, or administrative bodies.

An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.

Organizations may, however, involve themselves in issues of public policy without the activity being considered as lobbying. For example, organizations may conduct educational meetings, prepare and distribute educational materials, or otherwise consider public policy issues in an educational manner without jeopardizing their tax-exempt status.