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The Significance of 501(c) Status Among Environmental Nonprofits Engaged in Oil and Gas Policy Debates

Jennifer A. Kagan – University of Hawai‘i at Mānoa

This paper examines the advocacy activities of 30 environmental nonprofits engaged in oil and gas policy debates. Because 501(c)(3) organizations are restricted or prohibited from engaging in certain types of advocacy, the literature typically considers 501(c)(3) organizations service providers and 501(c)(4)s advocacy organizations. This study looks at whether this dichotomy holds among a group of organizations that actively advocates and examines the implications of 501(c) status. Data come from surveys of organizations active in hydraulic fracturing policy debates, along with organizations' Form 990s and websites. Results obtained through statistical analyses and qualitative comparative analysis (QCA) indicate that the environmental nonprofits actively advocate and report doing so relatively effectively. Furthermore, this research uncovers new patterns in advocacy tactics and the organizations that use them by analyzing advocacy participation and effectiveness separately and through QCA.

Keywords: Nonprofit Advocacy, 501(c), Environmental Policy

Recent years have seen a growing interest in nonprofit advocacy, with scholars seeking to understand when and how nonprofits influence policy and practitioners hoping to find the most effective and efficient ways to influence policy given their resource constraints. Much of the literature on nonprofit advocacy focuses specifically on social service providers to explore how nonprofits balance both service delivery and advocacy. To this end, studies often distinguish between 501(c)(3) public charities, which are subject to limitations on their advocacy activities, and 501(c)(4) social welfare organizations. Generally speaking, among social service providers, 501(c)(3)s focus on service delivery, while 501(c)(4)s focus on advocacy, though as discussed below these are blunt characterizations. Studies to date have not examined whether and how 501(c)(3) and 501(c)(4) status affects organizations for whom advocacy and policy change are essential to their missions, such as environmental advocacy nonprofits. Thus, this study examines environmental nonprofits as a unique organization type and asks, first, whether there are differences in advocacy between environmental nonprofits registered as 501(c)(3) organizations and those registered as 501(c)(4) organizations. Second, through qualitative comparative analysis (QCA), this study explores the combinations of organizational characteristics, including 501(c) status, that associate with different advocacy tactics.

Using surveys of organizations engaged in oil and gas policy, this study zooms in on 30 environmental nonprofits engaged in oil and gas policy debates to explore the types of activities these organizations engage in to influence policy, whether there are differences

between 501(c)(3) and 501(c)(4) organizations in their advocacy, and which organizational characteristics combine and associate with specific advocacy tactics. Of the 30 organizations, 21 are registered under section 501(c)(3) and 9 are registered under section 501(c)(4).¹ The findings shed light on environmental nonprofits and the practical implications of 501(c) status for advocacy. The paper also demonstrates the complexity of factors that lead to advocacy and further elaborates on a more nuanced view that expands our understanding of advocacy and its causes beyond dichotomous measures (Fyall & McGuire, 2015).

This paper begins by reviewing the relevant literature on nonprofit advocacy and Internal Revenue Service (IRS) designation. It then presents general theoretical expectations, followed by a description of the study context: hydraulic fracturing policy debates. Results derive from descriptive and analytic statistics, along with QCA, to shed light on the relevance of 501(c) status to nonprofit advocacy in the environmental policy realm. This research finds that both 501(c)(3) and 501(c)(4) environmental nonprofits engaged in oil and gas policy advocacy at high rates and report doing so relatively effectively. There is limited support for the notion that 501(c)(4) organizations are more likely to advocate, and 501(c)(3) organizations are more likely to engage in advocacy that requires working with opponents. Furthermore, the QCA uncovers distinct organization types that engage in two specific advocacy tactics.

Overview of Nonprofit Advocacy

Advocacy is “the attempt to influence public policy either directly or indirectly” (Pekkanen & Smith, 2014a, p. 3). As this definition suggests, advocacy is a broad concept that includes direct attempts to influence policy, such as lobbying or testifying before decision-making bodies, and indirect efforts, such as public education or media campaigns. While early studies of nonprofit advocacy focused primarily on rights based and political organizations, more recently, studies recognize that advocacy can take a wide variety of forms and is undertaken by diverse organizations working across fields (Almog-Bar, 2018; Boris & Mosher-Williams, 1998; MacIndoe, 2014). Recent scholarly work has focused on the advocacy activities of human service nonprofits and the drivers of those activities (Almog-Bar & Schmid, 2014; Mosley, 2010), how nonprofits influence policy and effect policy change (Andrews & Edwards, 2004; Fyall, 2016; Fyall & McGuire, 2015; Hula & Jackson-Elmoore, 2001), and ways of understanding and classifying nonprofit advocacy organizations and their activities (Boris & Mosher-Williams, 1998; Child & Grønbjerg, 2007).

Despite this growing body of literature, a few limitations remain. First, though there is general agreement regarding the definition of advocacy, advocacy remains difficult to operationalize. For example, in their definition of advocacy, Pekannen and Smith (2014a) include lobbying, political advocacy, protesting, and public education. Nicholson-Crotty (2009) describes three types of advocacy activities based on legal frameworks, including affiliating with 501(c)(4) organizations, grassroots lobbying, and direct lobbying, and numerous other typologies exist as well (Berry & Arons, 2003; Casey, 2011). While lobbying is typically considered a subset of advocacy (Almog-Bar & Schmid, 2014), the concepts of lobbying and advocacy are sometimes used interchangeably. Describing these challenges, Prentice (2018) recently called for a focus on lobbying, which can be clearly defined and operationalized based on federal statutes and regulations. Focusing on lobbying certainly has the benefit of clearer definitions and data, but lobbying provides a narrow picture of advocacy and may miss many influential activities, such as public education, research, and media interactions.

A second limitation is that the vast majority of nonprofit advocacy research to date focuses on social service providers. There are good reasons for this: Health and human service nonprofits are far more prevalent than other types of nonprofits (Berry & Arons, 2003), and these organizations balance service provision and advocacy (see Fyall, 2017). As Mosley (2014) describes, these nonprofits provide a critical voice for marginalized communities, but because

their primary mission is to provide services, they face significant barriers to advocacy, including resource constraints, lack of experience, and confusion about the legal limits of 501(c)(3) advocacy. Studies of social service providers have been pivotal in informing our understanding of advocacy and its organizational and contextual determinants. Environmental nonprofits, however, are inherently different from social service providers in that their primary missions and activities often relate to advocacy and policy change. Some environmental organizations perform services, such as trail management and recycling services, but the breadth of many organizations' missions necessitates policy advocacy to achieve broad conservation goals. Environmental nonprofits' focus on advocacy might lead one to assume that these organizations are 501(c)(4)s, but many register as 501(c)(3)s. While some 501(c)(3)s have an affiliated 501(c)(4), most do not. Thus, while much of the information gleaned from studies of social service providers may apply, differences between these organizations warrant additional research.

Furthermore, environmental nonprofits are more likely to advocate than any other type of nonprofit (Child & Grønbjerg, 2007). These organizations also have the potential to aggregate voices, which is particularly important in the environmental realm because those opposing environmental policies are often large corporations with deep pockets. With abundant and significant global environmental issues, including air pollution, water contamination, and climate change and its effects, environmental policymaking is among the most critical tasks for today's leaders, and nonprofits are often key advocates (Sharp et al., 2011). Virtually all major policy process theories, such as the Multiple Streams Framework (MSF), the Punctuated Equilibrium Theory (PET), and the Advocacy Coalition Framework (ACF), contemplate a role for nonprofits (Fyall, 2017; Weible & Sabatier, 2018). For example, in the MSF, nonprofits may participate in policy communities or act as entrepreneurs (Mason, 2015), and in the ACF, nonprofits participate in coalitions to influence change (Fyall & McGuire, 2015). Studies on environmental policymaking, in particular, often contemplate that nonprofits are involved (Bies et al., 2013; Kagan, 2019), but they typically do not examine the nonprofit sector specifically, focusing instead on coalitions or policy entrepreneurs from across sectors (Heikkila & Weible, 2016; Mintrom & Norman, 2009).

What's in an IRS Designation?

To begin to address the above limitations, this study explores environmental nonprofits as a unique set of actors and empirically examines the advocacy practices of 501(c)(3) and 501(c)(4) organizations engaged in oil and gas policy debates. As described more fully below, there are certainly legal constraints that affect how 501(c)(3) organizations advocate, but how these constraints play out in practice, particularly among a group of nonprofits that actively advocate, remains uncertain.

With respect to legal constraints, because nonprofits provide public benefits, governments confer tax-exempt status on these organizations. Under section 501(c) of the IRS code alone, there are 29 different types of organizations that qualify for tax exemption. Most nonprofits claim federal tax exemption under section 501(c)(3) of the IRS code (Hoyt, 2012). Section 501(c)(3) organizations, which are public charities or private foundations, have an added benefit in that their donors can also take tax deductions for their donations (26 USC § 501(c)(3)). In exchange for this added benefit, there are some restrictions on 501(c)(3) advocacy activities. Specifically, public charities are prohibited from having lobbying as a substantial part² of their activities and from engaging in political campaigns for candidates for public office (26 USC § 501(c)(3)). In contrast, nonprofits registered under section 501(c)(4) are social welfare organizations and generally are not restricted in their advocacy.

On one hand, the literature on social service providers suggests that the distinction between 501(c)(3) and 501(c)(4) organizations is consequential. The literature often characterizes

501(c)(3) organizations as service providers and 501(c)(4) organizations as advocacy organizations. For example, some studies focus exclusively on 501(c)(3) organizations (Berry & Portney, 2014; LeRoux & Wright, 2010), while others use 501(c)(4) status as an indicator of the presence of advocacy (Mason, 2016; Pekkanen & Smith, 2014b).

On the other hand, studies suggest that the implications of IRS designation in practice are less clear and may present a false dichotomy (Child & Grønbjerg, 2007; Fyall & McGuire, 2015). For example, studies suggest that 501(c)(3) staff may be unclear about the laws surrounding advocacy and the extent to which they can advocate (Berry & Arons, 2003). While many nonprofit managers believe they are prohibited from lobbying (Mosley, 2014), lobbying simply cannot be a substantial portion of these organizations' activities, and many organizations regularly lobby below the legal thresholds. Furthermore, advocacy is much broader than lobbying or supporting political candidates for office. For example, Casey (2011) outlines 28 different types of advocacy in eight categories, including research and policy analysis, education and mobilization, and communication and media outreach. These activities extend well beyond lobbying and supporting candidates and include a variety of forms of direct and indirect advocacy. Thus, because the legal restrictions are narrow, and advocacy is broad, additional research is needed to understand the practical implications of IRS designation. This is particularly true as studies move to other types of organizations that may advocate more, such as environmental and civil rights organizations.

Theoretical Propositions

To answer the first research question about differences between standalone 501(c)(3) organizations and 501(c)(4) (with paired (c)(3) entities) organizations engaged in oil and gas policy, this section combines expectations about these organizations based on legal limitations with theoretical expectations derived from the literature. Because of its exploratory and qualitative components, this study uses theoretical propositions, which tend to be more conceptual and have the primary purpose of guiding research designs (Maxwell, 2013; Yin, 2014). This research includes two measures of each of seven types of advocacy, described more fully below. With respect to the first measure, survey responses reflect whether organizations engage in each type of advocacy, and second, for those organizations that engage tactic, a measure of their self-perceived effectiveness is included.

Beginning with advocacy participation, this study generally expects that 501(c)(4) organizations are more likely to engage in advocacy than their 501(c)(3) counterparts. This proposition finds its strongest support in institutional theory, which posits that, in order to survive, organizations must conform to the rules, norms, and social expectations that make up their institutional environments (Guo & Acar, 2005; Velez, 2018). Institutional theory has been widely applied in nonprofit studies and used to explain decisions about advocacy (Schmid et al., 2008; Suárez & Hwang, 2008). As noted above and consistent with the treatment of 501(c)(3) and 501(c)(4) organizations in other studies, 501(c)(3) organizations face legal constraints, or rules, surrounding their advocacy.

The proposition that 501(c)(4) organizations are more likely to advocate similarly finds support in other theories, such as resource dependency theory, resource mobilization theory, and agency theory. Resource dependency theory is also regularly invoked in studies about why and how nonprofits advocate (Fyall, 2016; MacIndoe, 2014; Mosley, 2010; Nicholson-Crotty, 2009), and suggests that organizations interact strategically in their environments to secure necessary resources (Eikenberry & Kluver, 2004; Mason, 2020). Section 501(c)(4) organizations are distinct from their 501(c)(3) counterparts in that they are not restricted in their lobbying or political advocacy and donations to these organizations are not tax deductible. Thus, without the benefit of tax deductions, 501(c)(4) donors purposefully support these organizations with expectations that they prioritize advocacy. Relatedly, in alignment

with resource mobilization theory, 501(c)(4) organizations may have more resources available for advocacy and, thus, are better poised to push their agendas forward as opportunities arise (McCarthy & Zald, 1977; Mosley, 2010). Also, under an agency theory approach, nonprofits typically consider themselves the agents of their funders or donors, and as with resource dependency theory, 501(c)(4) supporters expect that their funds will be put toward advocacy (Ebrahim, 2003; Mason, 2016). Responsiveness to funders may be even more pronounced among environmental nonprofits as compared with social service organizations because environmental nonprofits often lack direct service recipients to whom they are also accountable.

A contrary proposition is also plausible, though. This study does not expect to find 501(c)(3) organizations engaged in advocacy at higher rates than 501(c)(4) organizations, but 501(c)(3) and 501(c)(4) organizations may engage at similar rates in unrestricted advocacy (namely, advocacy other than lobbying and electoral politics). Not only is there no legal basis for 501(c)(3) organizations to refrain from engaging in unrestricted types of advocacy, but as active advocates, these organizations may be better versed in nonprofit advocacy law than their social service counterparts, and knowledge of the law is associated with advocacy engagement (Lu, 2018). Thus, it is plausible that 501(c)(4) organizations engage at higher rates of restricted advocacy, and that 501(c)(3) and 501(c)(4) organizations engage at similar rates of unrestricted advocacy.

Moving to self-reported effectiveness, fewer studies examine advocacy effectiveness. Effectiveness is a difficult concept to define and measure, particularly with respect to advocacy (Casey, 2004), and thus, those studies that do examine effectiveness tend to focus on factors internal to organizations, rather than on the outcomes of policy advocacy (Almog-Bar & Schmid, 2014). As with advocacy participation, this study generally expects that 501(c)(4) organizations report higher levels of advocacy effectiveness than do their 501(c)(3) counterparts. Given the limited research on nonprofit advocacy effectiveness, theoretical bases for differences between 501(c)(3) and 501(c)(4) organizations are less clear. Certainly, some of the theories mentioned above may apply both to advocacy participation and advocacy effectiveness. For example, because 501(c)(4) organizations likely have more resources committed to advocacy and stronger expectations about advocacy from funders, they may be more effective advocates (Casey, 2004). Furthermore, organizational ecology theory might suggest that while advocacy is a core activity for 501(c)(4) organizations, 501(c)(3) organizations engage in advocacy as a peripheral or later adopted activity in response to changing environments (Hannan & Freeman, 1989). As with advocacy participation, it is also not clear whether these expectations apply to all forms of advocacy or only to restricted forms.

Furthermore, the second research question in this study is which organizational characteristics, including 501(c) status, combine to produce certain types of advocacy. Through QCA we can examine relevant combinations of conditions leading to advocacy participation and gain a better understanding of the types of organizations that participate in specific tactics. Four conditions are included in this study: 501(c) status, organizational size, geographic scope, and organizational age. These conditions are described in further detail and theoretically justified in the section on QCA below.

Research Context

To analyze the advocacy patterns among a subgroup of environmental nonprofits, this study uses surveys of organizations active in hydraulic fracturing (fracking) policy debates in the US. Fracking is a technique involving the injection of water, sand, and chemical additives into shale rock or other porous formations thousands of feet beneath the earth's surface to release oil or natural gas (Heikkila et al., 2014). In the US and around much of the world, fracking is increasingly used in oil and gas development. For example, between 2007 and 2017, the

amount of natural gas produced from shale formations increased 10-fold from 1,990,145 million cubic feet to 19,018,457 million cubic feet (US EIA, 2018).

Not only has the volume of oil and gas produced through fracking increased, but oil and gas development is also encroaching on high population density areas. Close proximity between population centers and oil and gas operations gives rise to a host of local issues, including NIMBYism (not in my backyard); nuisance issues, like traffic, dust, and noise; and concerns about air and water contamination. Beyond local issues, fracking is part of broader national and global debates about reliance on fossil fuels. While those in favor of fracking often cite natural gas as a cleaner alternative to coal, those opposed claim that fracking impedes transitions to renewable energy sources. As this suggests, fracking is an intensely debated political issue (Heikkila & Weible, 2016), drawing participation from actors across sectors, and provides an ideal policy context for observing environmental nonprofit advocacy.

While fracking represents a particular type of environmental policy issue, the underlying concerns, including air pollution, water contamination, and harm to species and their habitats, are common to many environmental problems. As such, a wide range of environmental nonprofits engage in policy debates, include large generalist organizations, public interest law firms, and groups representing more specific interests or areas, such as particular geographic regions or natural resources. The study also includes a few grassroots groups that developed from the ground up and focus on representing or empowering citizens, particularly in response to development in close proximity to neighborhoods. These local groups have been on the front line of battles for local control over fracking in places like New York State; Denton, Texas; and Longmont, Colorado (Dodge, 2017; Jaquith, 2017).

Summary data regarding the respondent organizations are shown in Table 1. As the table suggests, 70% (N=21) of nonprofit survey respondents are 501(c)(3) organizations, which is somewhat surprising given that all of the organizations in the sample are active advocates. Organizations have been operating for a mean length of 36 years, and organizations are relatively large based on their budgets, although a few very large nonprofits create a notable right skew (see also Figure 1 below for a distribution of organizational expenses). Of those surveyed, 63% of nonprofits have a nationwide scope, 10% have a sub-national but multi-state scope, and the remaining 27% focus on state or sub-state levels.

As noted above, all 501(c)(4) organizations that responded to the survey have an affiliated 501(c)(3) organization. The use of 501(c)(3) status in conjunction with 501(c)(4) status is commonplace, and indeed, “most politically active public interest groups carry both [501(c)(3) and 501(c)(4)] tax statuses” (Chand, 2017, p. 1302). Complex nonprofit structures, such as those including both 501(c)(3) and 501(c)(4) organizations, have become increasingly common for a number of reasons, including the IRS’s revocation of the Sierra Club’s 501(c)(3) status in 1966 (Chand, 2013). In these complex arrangements, “either the 501(c)(3) or the 501(c)(4) may be the anchor and the additional related organizations serve to enlarge the anchor’s resources and capacities to secure its advocacy goals” (Kerlin & Reid, 2010, p. 804). A dominant and efficient complex structure involves consolidating programming or advocacy activities in an anchor 501(c)(4) organization while relying on a 501(c)(3) entity for funding (Kerlin & Reid, 2010; Aprill, 2012).

In this study, 501(c)(4) organizations were identified as anchor organizations based on their name—affiliated 501(c)(3)s often have names that include ‘Foundation,’ ‘Fund,’ ‘Educational Fund,’ or similar—and review of their websites. In each case, the 501(c)(4) is the primary organization, but has an affiliated 501(c)(3) for tax purposes. While 501(c)(3) organizations may serve as anchor organizations, this was not the case for any respondents in this study. Because the paired organizations in this study share staff members and engage in activities as a single unit, which was determined based on a review of organizations’ websites and Form 990s, the paired 501(c)(3) and 501(c)(4) organizations were not surveyed separately.

Table 1. Summary Data for Nonprofit Survey Respondents (N=30)

Organization Characteristics	501(c)(3) Mean	501(c)(4) Mean	Overall Mean	Minimum	Maximum
Registered as 501(c)(3)	-	-	0.70	0	1
Organization Age	32 years	46 years	36 years	4	82
Organization Size	\$10.5 million <i>Median=2.2m</i>	\$22.2 million <i>Median=5.8m</i>	\$14.0 million <i>Median=3.6m</i>	\$8,093	\$128 million
National Scope	0.52	0.89	0.63	0	1
Colorado-Based	0.43	0.11	0.33	0	1

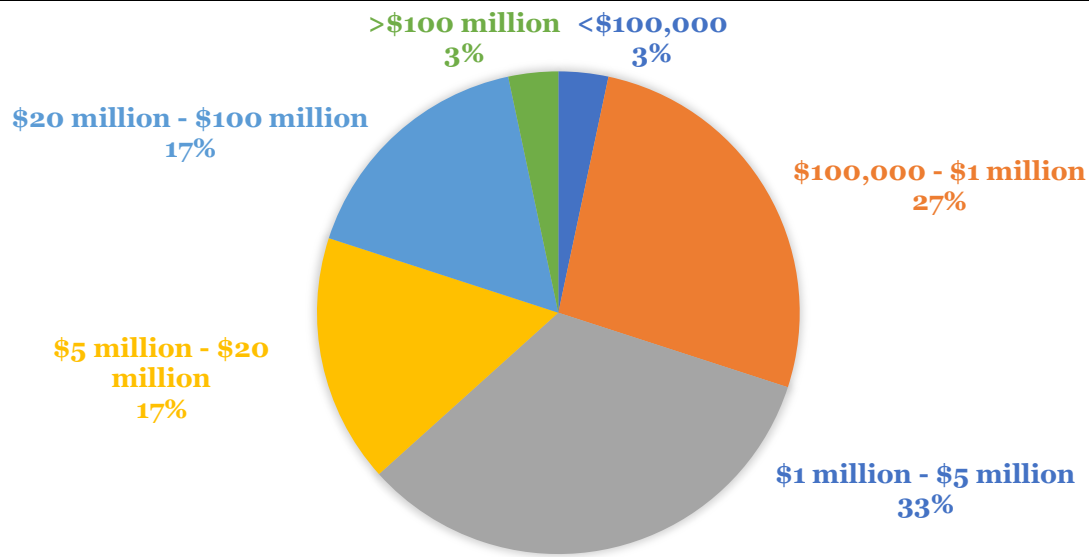
Methods

This study focuses on 30 environmental nonprofit organizations active in oil and gas policy debates. Data for this study were collected as part of a larger project via three surveys of policy actors in hydraulic fracturing policy debates: a survey in Colorado in 2015, a national survey in 2016, and a second Colorado survey in 2017.³ The 30 organizations included in this study responded to at least one of these surveys. The survey targeted individuals representing organizations across sectors, such as government agencies, oil and gas companies, and consulting firms, although the focus of this study is specifically on the nonprofit sector. The samples for each full survey were developed through online sources, news media, and snowball sampling based on coincident interviews with policy actors. The majority of respondents—and all respondents in this study—were identified based on their organizational affiliations. In other words, organizations were identified based on policy documents or the news media, for example, and then individuals affiliated with each organization were subsequently identified. For each survey, respondents received an email request with an online link to the survey. The cover letters associated with the survey used the following, or very similar language to indicate that the survey was interested in respondents' activities through their organizational affiliations: "The survey is sent to individuals working for a wide range of organizations involved in oil and gas policy," and the letter instructed, "If you think you are not the best person in your organization to answer this survey, please let us know whom in your organization we should contact."

To be included in this study, respondents must represent organizations that are 990 or 990EZ filers, indicating that they are registered as tax-exempt organizations with the IRS. They also must have at least one major group code of C (environment) in the National Taxonomy of Exempt Entities (NTEE) system, indicating that they are environmentally focused. Organizations are excluded if they actually represent the oil and gas industry as reflected in their mission statements. In 2015, 11 unique environmental nonprofits responded to the Colorado survey; 20 unique nonprofits responded to the 2016 national survey; and 7 nonprofits responded to the 2017 Colorado survey.⁴ As these numbers suggest, in some cases organizations responded to more than one survey (six organizations responded to two surveys, and one responded to all three surveys). When organizations responded to more than one survey, only their most recent responses are included in the dataset. Also, more than one individual from each of the 11 organizations responded to the survey. In these cases, the mean response across individual respondents was used to create the organization-level variables. Thus, the final sample includes 30 unique environmental nonprofits.

The surveys were disseminated during periods with considerable policy activity surrounding oil and gas issues. For example, in Colorado, during much of the survey period a lawsuit regarding the city of Longmont's fracking ban was pending, and the Colorado Supreme Court ultimately struck down the ban in May 2016. In 2014, to avert contentious and conflicting

Figure 1. Distribution of Organizational Expenses



ballot measures, the Colorado Governor assembled a task force to make recommendations regarding local authority issues. The task force issued its recommendations and the Colorado Oil and Gas Conservation Commission (COGCC) proposed new rules in 2015. Dissatisfied with rulemaking at the COGCC and stalemates at the legislature, advocates on both sides of the issue put competing measures on the 2018 ballot. Both measures ultimately failed, but only after the parties collectively spent \$50 million supporting and opposing them. As examples at the federal level, in 2016, the Environmental Protection Agency (EPA) under the Obama Administration passed new regulations governing methane emissions from oil and gas operations on private land, which were immediately targeted for repeal by the Trump Administration in 2017. Similar regulations applied to public land have been in dispute at the Bureau of Land Management (BLM), where advocates also regularly oppose oil and gas permits.

Given the relatively small sample size and that two of the three surveys focused on Colorado, the results in this study are not meant to be generalizable across all environmental nonprofits. Rather, the results in this study illustrate the complexity of factors that lead to different types of advocacy, along with the fact that 501(c)(3) organizations often do emphasize advocacy, particularly in areas dominated by policy, rather than services. Thus, the results in this study are meant to shed light on previously understudied phenomena and suggest areas for future research.

Advocacy by Environmental Nonprofits in Oil and Gas Policy Debates

As a preliminary matter, this study looks at broad categories of advocacy to understand advocacy behaviors by environmental nonprofits active in oil and gas policymaking. Survey respondents were asked the following: “Over the past two years, to what extent have you engaged in the following activities and used them effectively in achieving your personal or professional goals related to oil and gas development that uses hydraulic fracturing?”⁵ The question was followed by a series of tactics, detailed in the results table below. For each tactic, response options were 1=not engaged, 2=engaged but not effective, 3=engaged and moderately effective, 4=engaged and very effective. Thus, responses reflect both whether organizations engage in each activity and, if engaged, whether they believe they do so

Table 2. Participation in Advocacy Activities (N=30)

Activity	Percent Engaged	Mean Effectiveness
Countering arguments made by people you disagree with	100%	3.0
Coordinating political activities with allies	93.3%	3.4
Providing information to the news media	93.3%	3.2
Mobilizing the public	90.0%	3.3
Providing information to government officials	90.0%	3.1
Collaborating with people you disagree with	76.7%	2.4
Brokering agreements between parties	63.3%	2.5

effectively. Results for the sample of 30 nonprofits are shown in Table 2. While some of the activities listed may also be used in relation to non-advocacy activities, the survey specifically focused on oil and gas policy advocacy.

These summary results suggest, first, that these nonprofits participate at high rates in each of the tactics. All respondents report countering arguments made by those they disagree with, and at least 90% of respondents mobilize the public, coordinate with allies, and provide information to government officials and the media. Categories with slightly lower rates of participation among nonprofits (63% and 77%) are those that require working across sectors or with groups with differing viewpoints, suggesting that these are less common or more challenging activities.

Second, results also indicate that these environmental nonprofits report engaging in most activities moderately or very effectively. Table 2 shows mean levels of self-reported effectiveness among those participating, with scores ranging from 2 to 4. Respondents who reported not participating in the tactic (response=1) were not included in the effectiveness analysis. The activity with the highest reported effectiveness is coordinating political activities with allies, and again, the only activities with lower levels of effectiveness are those requiring cross sector or cross viewpoint coordination.

Implications of IRS Designation

This section tests theoretical expectations and asks whether there are differences in rates of advocacy participation and self-reported effectiveness between standalone 501(c)(3) and 501(c)(4) (with paired 501(c)(3) entities) organizations. As described above, IRS designation is often important in studies about social service providers, and because environmental organizations advocate more than any other type of nonprofit, the relevance of IRS designation is worthy of empirical testing in this context. Table 3 shows the results of t-tests comparing mean responses by 501(c)(3) and 501(c)(4) organizations about advocacy participation, effectiveness, and a combined measure. Significance is reported at the 0.1 level in light of the small number of cases in the study and to highlight potential differences that may exist between 501(c)(3) and 501(c)(4) organizations and that should be explored in future studies.

Beginning with participation, first, the lack of significant differences between 501(c)(3) and 501(c)(4) organizations is noteworthy. Despite the fact that 501(c)(3) organizations face certain restrictions in their advocacy and that 501(c)(4) organizations have not only more

Table 3. Mean Advocacy Responses by 501(c)(3) and 501(c)(4) Organizations (t-test results) (N=30)

Activity	Participation		Effectiveness		Combined	
	(c)(3)	(c)(4)	(c)(3)	(c)(4)	(c)(3)	(c)(4)
Countering arguments made by people you disagree with	1.00	1.00	2.93	3.23	2.93	3.23
Coordinating political activities with allies	0.90	1.00	3.38	3.49	3.15	3.50
Providing information to the news media	0.90	1.00	3.20	3.32	2.99	3.32
Mobilizing the public	0.86	1.00	3.17	3.43	2.86*	3.43*
Providing information to government officials	0.86	1.00	3.21	2.98	2.90	2.98
Collaborating with people you disagree with	0.81	0.67	2.57	2.04	2.27*	1.76*
Brokering agreements between parties	0.62	0.67	2.57	2.42	2.0	2.0

Note: *p<0.1

freedom to advocate, but also perhaps a stronger mandate to do so, advocacy between these two types of organizations looks substantially similar. While there may be nuances in their advocacy not captured by these relatively blunt categories of tactics, we generally see that both 501(c)(3) and 501(c)(4) organizations participate at high rates using a variety of advocacy tactics.

Though none of the results are significant, there is some limited support for expectations that 501(c)(4) organizations may participate at slightly higher rates than 501(c)(3) organizations. With mobilizing the public and providing information to government officials, we see the largest effect size favoring 501(c)(4) organizations. These results conform to broad expectations that 501(c)(4)s advocate more, and they are a logical consequence of legal restrictions on advocacy. Specifically, 501(c)(3) organizations are limited, though not prohibited, both in their direct lobbying, which may include providing information to government officials, and in their grassroots lobbying, which includes mobilizing the public to take actions in support of particular views on legislation. Thus, general expectations that 501(c)(4)s are more likely to advocate are somewhat supported, although regardless of IRS designation, environmental nonprofits are likely to advocate using a range of tactics. The only result potentially contrary to expectations involves collaborating with people you disagree with. Again, though not significant, results suggest that 501(c)(3) organizations may be more likely than 501(c)(4)s to engage in this activity as it relates to advocacy.

Moving to effectiveness, similar patterns are observed. For most categories of advocacy, results suggest similar levels of self-reported effectiveness or slightly higher levels among 501(c)(4)s, though differences are not significant. A couple results are noteworthy. First, as with participation, a notable exception to the general pattern is that 501(c)(3) organizations report higher levels of effectiveness when it comes to collaborating with those they disagree with. Second, while all 501(c)(3) and 501(c)(4) organizations report countering arguments, 501(c)(4) organizations report higher levels of effectiveness. Furthermore, although 501(c)(4) organizations report higher rates of providing information to government officials, among those engaged, 501(c)(3)s actually report higher levels of effectiveness. Taken together, these latter two results suggest that the same factors that influence participation may not be the same factors that influence effectiveness. Further theoretical development is needed to understand what drives this difference.

Finally, the third set of results shows a combined measure of participation and effectiveness based on survey response categories. Differences between 501(c)(3) and 501(c)(4) organizations are significant in two categories: mobilizing the public and collaborating with

people you disagree with. The QCA in the next section elaborates on the types of organizations that participate in these two categories of advocacy.

QCA Overview

To illustrate the complexity of factors that may lead to particular types of advocacy, this section includes a qualitative comparative analysis of the organizations that engage in particular forms of advocacy. While full analysis of all seven tactics is beyond the scope of this paper, this research zooms in on the two types of advocacy that 501(c)(3) and 501(c)(4) organizations engage in differently as shown in the prior section: mobilizing the public and collaborating with opponents. Specifically, this section asks, which organizational characteristics, including 501(c) status, combine to produce certain types of advocacy? Four organizational characteristics are examined: IRS status, organizational age, size, and geographic scope.

QCA is a middle ground between quantitative and qualitative analysis (Ragin, 2008, p. 1). It is “a discovery-oriented research tool” (Carboni, 2016, p. 1791) that may be used “to explain the relation between one case property defined as an outcome and other properties defined as conditions” (Wagemann & Schneider, 2010, p. 380). While QCA can be used to analyze datasets of varying sizes, it is particularly useful with medium-N datasets, such as the dataset in this study (N=30) (Schlager & Heikkila, 2009; Wagemann & Schneider, 2010). QCA differs from other analyses in that most research, particularly quantitative research including regression analyses, relies on correlational relationships and seeks to isolate the independent effects of variables. By contrast, QCA relies on set theoretic logic and Boolean algebra to determine which combinations of conditions lead to a given outcome (Fiss, 2011; Li, 2018; Ragin, 2008). Set theoretic logic is often inherent in qualitative research, which may describe the types of phenomena that co-occur or how subsets of a given concept are similar to or different from one another (Ragin, 2008). QCA allows researchers to evaluate systematically the conditions that combine to produce a given outcome.

Also, in contrast to other types of research, causation in QCA is equifinal, conjunctural, and asymmetric (Wagemann & Schneider, 2010). That is, multiple paths may lead to the same outcome (equifinality). Rather than focus on the effect of each individual condition, conditions work in conjunction with one another to produce a given outcome (conjunctural causation). Finally, asymmetric causation means that when a condition leads to a given outcome, the reverse is not necessarily true: X leading to Y does not imply that the absence of X leads to the absence of Y. QCA focuses on the combinations of conditions that are necessary or sufficient to produce a given outcome (Wagemann & Schneider, 2010).

All QCA conditions are assigned values from 0 to 1, and QCA can include both crisp and fuzzy sets (Carboni, 2016; Ragin, 2008). Crisp sets are akin to dichotomous variables, where a value of 1 indicates the presence of a condition and a value of 0 indicates its absence. Fuzzy sets are more akin to continuous variables that are calibrated to values ranging from 0 to 1. For fuzzy sets, 1 indicates full membership in a given category, 0 indicates full non-membership, and values between 0 and 1 reflect the reality that cases may have varying degrees of membership in a given category (Li, 2018; Ragin, 2008). For example, for a fuzzy set reflecting nonprofit size, a 1 may indicate a large nonprofit, a 0 may indicate a small nonprofit, and values in between represent nonprofits are neither clearly large nor clearly small. A crossover point of 0.5 is assigned to cases that are neither in nor out of the set (Li, 2018; Ragin, 2008).

Outcomes

As noted above, this analysis explores the configurations of conditions that lead to two outcomes: 1) engaging in the advocacy tactic mobilizing the public and 2) engaging in the advocacy tactic collaborating with people you disagree with. These two tactics were selected

based on the prior analysis and provide variation through which we can evaluate the causal recipes leading to each. In addition to differences in rates of participation and effectiveness, the two types of advocacy are qualitatively different. That is, mobilizing the public may include activities like door-to-door canvassing, rallying or protesting, and other efforts designed to encourage awareness and action among the public. As noted above, 501(c)(3) organizations are prohibited from certain types of activities that fall under this category when those activities are oriented around a particular view of pending legislation. Collaborating with people you disagree with, on the other hand, requires working across sectors and viewpoints and at times may require more formal engagement in policymaking. For example, policy proposals may be created through task forces, rules often result from negotiations between groups with competing viewpoints, and implementation requires coordination across sectors. As such, this tactic may require working within government and utilizing negotiation skills.

The two outcomes are analyzed as crisp sets based on whether survey respondents indicated that their organization engages in the advocacy tactic. Non-membership (0) in each tactic is assigned to organizations not engaged. Membership (1) in each tactic is assigned to organizations that report being engaged. Following a discussion of the causal conditions, a summary of all conditions and outcomes is shown below in Table 4.

Causal Conditions

Four causal conditions are included in this study. The first condition reflects whether anchor organizations are registered under section 501(c)(3) of the IRS code. IRS designation is determined based on organizations' most recent 990 forms. Organizations are assigned a 1 if they are registered under section 501(c)(3) and a 0 otherwise. All non-501(c)(3) organizations in this dataset are 501(c)(4) organizations.

Three additional conditions are included. 'Older organizations' is a fuzzy set based on the year organizations formed according to their Form 990s. Existing research finds conflicting results as to the relationship between organizational age and advocacy (see Nicholson-Crotty, 2009). On one hand, older organizations may succumb to conservative expectations within their institutional environments and become less willing to take risks and engage in advocacy activities (Almog-Bar & Schmid, 2014). On the other hand, older organizations may be more established as advocates, may assume leadership roles in advocacy, and may be less beholden to external pressures (see Berry & Arons, 2003). Through QCA, we may be better able to understand how organizational age combines with other variables to produce different types of advocacy.

Full membership as an older organization is assigned to organizations formed prior to 1980. The 1970s was the birth of the environmental movement as we know it today, sparked by events such as the publication of Rachel Carson's *Silent Spring* in 1962 and the first Earth Day in 1970 (Kline, 2011). Thus, organizations formed before or during the 1970s were influenced by the growth and maturation of the environmental movement during this decade. The 0.5 cut-off point is assigned to organizations formed during the 1990s, which was another significant decade in the environmental movement. Under President Clinton, the US saw a resurgence in environmentalism during this decade, along with the emergence of the environmental justice movement (Kline, 2011). Finally, full non-membership is assigned to organizations formed in 2010 or later. These are newer organizations whose place in the environmental movement may still be forming. Organizations formed in the 1980s were assigned a 0.75, and organizations formed in the 2000s were assigned 0.25.

'Large organizations' is a fuzzy set determined by organizations' expenses as reported in their most recent Form 990. Organizational size is often considered an important variable in studies of advocacy because of the ability of larger organizations to devote more resources to advocacy (Lu, 2018). Consistent with other studies, size is measured by organizational finances. Full

Table 4. Summary of Conditions and Outcomes for QCA

Property	Description	Crisp/ Fuzzy	Full Membership (1)	Cross-over Point (.5)	Full Non- membership (0)
Condition	501(c)(3) organization	Crisp	501(c)(3)	-	501(c)(4)
Condition	Older Organization	Fuzzy	Formed before 1980	Formed between 1990 & 1999	Formed 2010 or later
Condition	Large Organization	Fuzzy	Expenses > \$1 0,000,000	Expenses = \$5 million	Expenses < \$100,000
Condition	National Scope	Fuzzy	National Focus	Multi-State Focus	State or Local Focus
Outcome	Mobilizing the Public	Crisp	Engaged	-	Not engaged
Outcome	Collaborating with Opponents	Crisp	Engaged	-	Not engaged

membership is assigned to organizations with budgets of at least \$10 million. Full non-membership is assigned to organizations with budgets under \$100,000, and the cut-off point is assigned to organizations with budgets of \$5 million. These markers are consistent with cut points used in the literature and by leading data sources and research groups, such as GuideStar and the Urban Institute (Frailey, 2017; McKeever, 2018). Additional values were calibrated using the fsQCA 3.0 software.

Finally, national scope is also a fuzzy set based on whether organizations have a nationwide scope (full membership), a state or sub-state focus (full non-membership), or a multi-state or regional focus (neither in nor out of the set). All nonprofits in the dataset are US based and focused. In policy studies, policy subsystems or policy fields are geographically bound (Jenkins-Smith et al., 2018; Sandfort, 2010). Due to the unique characteristics of venues at different levels of government—for example, individual citizen participation is easier and more common at the local level—nonprofits operating at each level much employ different tactics. Summary data for each condition and outcome and QCA calibration are shown in Table 4.

QCA Results

This section presents the results of QCA derived from the fsQCA 3.0 software. Results show configurations of the four conditions leading to each of the two outcomes: mobilizing the public and collaborating with opponents. Configurations are combinations of conditions (or their negations) sufficient to lead to each outcome. None of the conditions in this study are necessary to produce either of the outcomes.

Mobilizing the Public

First, this study zooms in on mobilizing the public. The first step in QCA is to perform a truth table analysis (Fiss, 2011). The truth table analyzes all possible combinations of conditions and their consistency in producing the outcome. The number of possible configurations is 2^k , where k equals the number of conditions in a study. Thus, this study has 16 (2^4) possible configurations. Of 16 possible configurations, 9 appear in this dataset. Following Ragin (2008), a 0.8 cut off point is used to determine whether combinations of conditions are consistent predictors of the outcome. Using this threshold, 6 of 9 configurations consistently predict mobilizing the public.

Table 5. Four Configurations Leading to Mobilizing the Public (N=30)

	Solution 1	Solution 2	Solution 3	Solution 4
501(c)(3)		●	●	⊗
Large organization	⊗	⊗	⊗	●
Older organization	●		●	
National scope	⊗	⊗		●
Consistency	0.95	0.94	0.91	1.00
Raw coverage	0.19	0.29	0.27	0.28
Unique coverage	0.03	0.13	0.10	0.28
Overall solution consistency=0.95				
Overall solution coverage=0.71				

Note: Black circles indicate the presence of a condition. Circles with an “x” indicate the absence of a condition. Blank spaces indicate an ambiguous status.

The intermediate solution that results from QCA is shown below in Table 5, using the notation described in Ragin (2008). The intermediate solution falls toward the middle of the continuum between complex and parsimonious solutions, and is the recommended solution (Carboni, 2016; Ragin, 2008). The complex solution does not permit any simplifying assumptions about cases that do not exist in the dataset, and the parsimonious solution relies on computer generated assumptions that may not be consistent with theory or evidence. Thus, the intermediate solution is the preferred solution because it relies on assumptions only for which theoretical support exists (Wagemann & Schneider, 2010).

Four solutions lead to mobilizing the public. First, older organizations with small budgets and state or local scopes tend to engage in this tactic regardless of whether they are a 501(c)(3) or a 501(c)(4). Second, 501(c)(3) organizations with small budgets and state or local scopes mobilize the public, and similarly, older 501(c)(3)s with small budgets also engage in this tactic. With these first three solutions, we see a similar pattern in that these are smaller organizations, either older or ambiguous as to age, state or local or ambiguous as to scope, and 501(c)(3) or ambiguous as to IRS type.

Results in these first three solutions generally comport with literature suggesting that larger, well-resourced organizations tend to rely on inside tactics that require connections within decision-making bodies, while smaller organizations lacking inside connections rely on outside tactics (Almog-Bar, 2018). While recent research suggests that a range of organizations use both inside and outside tactics, this finding may suggest that mobilizing the public remains common among smaller, older 501(c)(3) organizations operating at state or local levels. Furthermore, when read together with the findings from the previous section, these organizations report lower levels of effectiveness than their 501(c)(4) counterparts, which may reflect their limited resources or legal limits on their grassroots advocacy.

The final solution shows a different pattern. Organizations in solution four are 501(c)(4) organizations with large budgets and nationwide scopes. Regardless of their age, organizations with these configurations consistently report mobilizing the public. Again, consistent with recent research on inside and outside tactics, these large, national organizations likely engage in a wide range of advocacy tactics because they have the resources to do so. When read with the results from the prior section, these organizations also likely report engaging in this tactic effectively.

Table 6. Four Configurations Leading to Collaborating With Those You Disagree (N=30)

	Solution 1	Solution 2	Solution 3	Solution 4
501(c)(3)	●		●	⊗
Large organization	⊗	●	●	⊗
Older organization	⊗	⊗		●
National scope		●	●	⊗
Consistency	0.87	0.89	0.93	0.99
Raw coverage	0.30	0.12	0.27	0.04
Unique coverage	0.23	0.03	0.18	0.04
Overall solution consistency=0.92				
Overall solution coverage=0.57				

Note: Black circles indicate the presence of a condition. Circles with an “x” indicate the absence of a condition. Blank spaces indicate an ambiguous status.

Collaborating with People You Disagree With

The second outcome in this study is collaborating with opponents, which the survey specifically asked about in relation to oil and gas policy advocacy. Again, nine combinations of conditions appear in the dataset, and for this outcome, six configurations also meet the 0.8 threshold for consistently predicting the outcome. The intermediate solution is shown in Table 6.

As with mobilizing the public, four solutions lead to collaborating with opponents. The two most common solutions, based on their coverage scores, are solution one and solution three. Solution one includes newer 501(c)(3) organizations with small budgets. Based on the cases in the dataset, these tend to be organizations located in cities or regions with considerable oil and gas activity. Because of local politics and economic dependence on oil and gas activity, these organizations are often compelled to collaborate and take a more ‘middle of the road’ position. Solution three, on the other hand, includes 501(c)(3) organizations with large budgets and nationwide scopes, regardless of their age. The cases covered by this solution include many large national environmental nonprofits, or “big greens,” that tend to take more centrist approaches and appeal to a wide base of supporters.

Solution two includes younger, large nonprofits with nationwide scopes, regardless of IRS status. Though this configuration is less common, it is similar to the prior solution in that it includes large, national nonprofits that tend to take a centrist approach. Finally, solution four includes 501(c)(4) organizations that are older, small, and have a state or local scope. This configuration is rare, but the results suggest that small, older 501(c)(4) organizations may take a more collaborative stance in state and local politics. Based on the cases in the dataset, this may include state or local organizations similar to those found in solution one, but which are more professionalized or have more resources or connections to decision-makers.

Discussion

The results above present a preliminary effort to understand the relevance of 501(c) status in the oil and gas policy realm where nonprofit organizations are active advocates. In studies of social service providers, 501(c)(3) organizations are typically considered service providers and 501(c)(4)s are advocacy organizations. This study examines this relationship among a group of nonprofits known to advocate. The first set of results confirms that all of the organizations in this study’s sample actively advocate. Nonprofits active in oil and gas policy debates advocate at least as much as respondents from other sectors and report advocating at similar

levels of effectiveness across most categories of advocacy. The only categories where nonprofits participate at slightly lower rates and levels of effectiveness are those that require working across sectors and viewpoints. The high rates of participation and reported effectiveness confirm the active role that nonprofits play in environmental policymaking and the need to include these organizations in studies of policymaking and policy processes.

The first research question is whether there are differences between environmental 501(c)(3) and 501(c)(4) organizations engaged in oil and gas policy debates in their advocacy activities. Based on legal constraints and theoretical expectations, this study generally expected to find that 501(c)(4) organizations report more participation and effectiveness compared with 501(c)(3) organizations across types of advocacy. The results, however, provide only limited support for this expectation. Across most categories of advocacy, 501(c)(3) and 501(c)(4) environmental nonprofits report similar rates and levels of effectiveness, including countering arguments by opponents, coordinating political activities with allies, providing information to the news media, and brokering agreements between parties. Results in a couple categories provide some evidence that 501(c)(4) organizations may be more likely to advocate, particularly when it comes to advocacy for which 501(c)(3) organizations face some restrictions.

On the other hand, 501(c)(4) organizations engage at lower rates in advocacy that involves collaborating with opponents. This is especially surprising given that environmental policymaking often involves multi-sector engagement and requires participation in collaborative arrangements (Durant et al., 2017). Thus, with respect to some forms of advocacy, such as advocacy that involves working across sectors and viewpoints, 501(c)(3) organizations may actually be better suited to advocate. Possible reasons for this finding may be gleaned from the literature or from practice. For example, perhaps 501(c)(4) organizations tend to focus more on other types of advocacy at the expense of collaboration. It is also possible that opponents demonize these organizations, making 501(c)(4)s the targets of the ‘devil shift’ and less desirable collaborators (Fischer et al., 2016). To fully confirm and understand this result, future studies should explore possible explanations, perhaps through interviews with 501(c)(4) organizations or other organizations operating in the same policy subsystems.

Furthermore, by comparing rates of advocacy and self-reported effectiveness, this study highlights the need for further research on advocacy effectiveness. In most categories of advocacy, rates of participation and effectiveness follow similar patterns and are consistent with theoretical expectations. However, while all organizations report countering arguments, 501(c)(4) organizations report more effectiveness, and while 501(c)(4) organizations are more likely to provide information to government officials, 501(c)(3) organizations report doing so more effectively. It is possible that as organizations participate more in certain tactics, they become more discouraged about the impact of their participation, or when 501(c)(3) organizations decide to engage in certain types of advocacy, they ensure that they have sufficient resources and capacity to do so effectively, but further research is needed to understand these differences.

Finally, the second research question asks which organizational characteristics, including 501(c) status, combine and associate with specific advocacy tactics. Through QCA, we see that IRS status on its own is neither necessary nor sufficient to produce advocacy outcomes. Rather, the QCA underscores the complexity of organizational conditions that produce outcomes and the diversity of organizations that engage in different types of advocacy. For example, small, local 501(c)(3) organizations and large, nationwide 501(c)(4) organizations engage in mobilizing the public. While we often associate grassroots efforts with smaller, local organizations, this finding lends support to the notion that well-resourced organizations draw on a wide range of tactics. Likewise, results suggest that organizations may collaborate with opponents both because they are embedded in local communities with diverse viewpoints and because their size requires that they appeal to a broad base of supporters. Thus, the QCA helps

uncover patterns of advocacy and suggests that a deeper understanding of advocacy may require examinations of organizational configurations and contexts, rather than individual variables.

This study highlights a couple points to be considered in future studies. First, 501(c) status may have different implications depending on the issue area. The majority of what we know about nonprofit advocacy is based on studies of social service providers that balance service delivery and advocacy. Nonprofits that primarily advocate, though, such as environmental nonprofits, register under section 501(c)(3), 501(c)(4), and other subparts. Through future studies exploring the implications of IRS status and the behaviors and choices of advocacy nonprofits, we may deepen our understanding of nonprofit advocacy.

Second, the results of this study underscore the importance of breaking advocacy into specific activities. For practical reasons, studies to date typically look at whether nonprofits advocate (Child & Grønbjerg, 2007; Pekkanen & Smith, 2014b). As this study shows, though, advocacy can mean a lot of different things. One organization may advocate by mobilizing the public, and another may advocate by participating in task forces or negotiating with opposing interests. If we only look at whether nonprofits advocate, these organizations look the same. By breaking advocacy into more specific activities, future studies may provide more information regarding differences between organizations, their strategic decisions, and how different activities influence policy.

Of course, there are limitations associated with this study's results and opportunities for future research. First, this study uses relatively broad categories of advocacy that were drawn from prior studies on advocacy coalition strategies. Future studies should improve on these measures by elaborating on the various types of activities that organizations engage in, perhaps across different venues. This study also relies on self-reports, which have inherent biases and validity issues. Effectiveness is difficult to measure, which is why studies often depend on self-reports, but future research should certainly aim to improve these measures. Furthermore, this study focuses on a limited sample of organizations involved in a particular policy context. To improve generalizability, future studies should test this study's findings among organizations operating in different policy contexts, including other environmental contexts, like renewable energy or water conservation, and other policy contexts that draw considerable participation from nonprofit organizations, such as civil rights issues.

Future research might also consider a deeper dive into some of these issues, such as through case studies that would allow researchers to compare the advocacy activities of 501(c)(3) and 501(c)(4) organizations within a particular policy subsystem. Case studies might draw on interviews, rather than survey data, and triangulate informants' reports via the news media, legislative records, and similar public documents. Such studies would be able to develop a more complete picture of 501(c)(3) and 501(c)(4) advocacy and wed advocacy behaviors with context.

A few practical points may be gleaned. For 501(c)(3) organizations, the literature suggests that these organizations are sometimes unclear about limits on their advocacy (Berry & Arons, 2003; Mosley, 2014). These organizations should continue to educate themselves and realize that there are many opportunities to influence policy beyond lobbying, and that they may actually be better suited for certain types of advocacy than their 501(c)(4) counterparts. For 501(c)(4) organizations, because environmental policymaking often requires collaborating across sectors and viewpoints, these organizations should examine their existing limitations, consider whether they may benefit from more collaborative approaches, and possibly partner with standalone 501(c)(3) organizations on advocacy.

This paper has presented an analysis of the advocacy activities of environmental nonprofits active in hydraulic fracturing policy debates, with a particular eye toward the implications of IRS status. As environmental issues persist and problems beg better policy solutions, the advocacy work of environmental nonprofits becomes increasingly consequential. Thus, studies of environmental nonprofits should continue to help inform these organizations about opportunities and constraints associated with advocacy, effective practices, and the potential for strategic partnerships and collaborations.

Notes

1. All nine 501(c)(4) organizations in this study have paired 501(c)(3) organizations. As described in the Research Context section below, these 501(c)(4)s were identified as anchor organizations. For the sake of brevity, throughout this article these nine organizations are referred to as 501(c)(4) organizations. None of the 21 501(c)(3) organizations in this study have paired 501(c)(4) organizations.
2. Section 501(c)(3) organizations sometimes opt to take the 'h election.' To avoid any subjectivity around the meaning of 'substantial' as it relates to 501(c)(3) lobbying activities, organizations can elect to file Form 5768 and have their lobbying measured by an objective expenditure test pursuant to section 501(h) of the IRS Code.
3. While fracking is happening across the US, Colorado is ranked eighth in the US for shale gas production, seventh for crude oil production, and has seen a disproportionate share of policy activity related to the oil and gas development. Fracking policy debates are particularly contentious in Colorado because development occurs close to population centers, and the state is more politically divided than other oil and gas producing states like Texas and Oklahoma.
4. In 2015, a total of 177 people across sectors responded to the survey (47% response rate). In 2016, 102 people responded (28% response rate), and in 2017, 160 people responded (34% response rate).
5. The survey referred to personal goals as well as professional goals because some respondents in the broader sample were not organizationally affiliated. All respondents included in this study were full-time employees of an environmental nonprofit and were contacted as representatives of their organizations.

Disclosure Statement

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Author Biography

Jennifer A. Kagan is Assistant Professor in the Public Administration Program at the University of Hawai‘i at Mānoa. Her research lies at the intersection of nonprofit management and environmental policy. Having practiced law for a number of years, her work incorporates legal issues into questions involving representation, nonprofit advocacy, and environmental policymaking.