Some of you have asked how best to participate in The Ghostlight Project within a "nervous" or "more conservative" community. Of course the answer is dependent on your specific situation, but we hope the information below is helpful. If you need additional advice, email us at wearetheghostlightproject@gmail.com and we will do the best we can to help or point you in the right direction.

Some have asked if participation jeopardizes your 501(c)(3) status. While we're not lawyers (and suggest you consult your own legal counsel if you have further concern), our general answer to the question is,

"No, you're not in jeopardy by joining us, and yes, you can fully participate in the Project as so many other nonprofits are already doing."

Here are some considerations you might find helpful in joining The Ghostlight Project:

● The Ghostlight Project is open and welcoming to all, regardless of political affiliation or party.

● There is great flexibility in how you use our language for your January 19th event. The ongoing action commitment your organization makes is *entirely* up to you.

● The January 19th event is not "a protest" - it's an act of solidarity and an affirmation of values. The focus is not on "railing against" but on "standing for" – and what we stand for are the values of inclusion, participation, and compassion in our theaters and our country.

● The Ghostlight Project encourages organizations to expand their commitment to these values. We believe that nonprofits can lead the way in safeguarding and strengthening these values. In our general material, we have taken care to avoid language that points to specific politicians or policies. You can do the same (or not).

● Additionally, we know that some nonprofits are using their mission statements, which are also values driven, as a way to discuss their participation with their board, often finding much alignment in the language.

And specifically for schools:

● Schools can either be represented by the school itself (if the administration is on board) or by the drama department within the school. In fact, the entity that participates in our Project can be a school, a department, a club, or a group of students (without any institutional tie.)

● The specifics of public, private, charter, etc. as well as your local school board, will determine what, if any, further limitations you should be aware of for your school.

We at the Ghostlight Project want to acknowledge the potential risks of any sort of public action, even the most open. Depending on the community and the level of success, there is always risk that some participants will be targeted by those who object to the values being uplifted by the Ghostlight Project We recommend awareness and preparedness for any potential threat.
Be brave, be a light – and be safe.

A Note for All Nonprofits on Advocacy vs. Lobbying, and 2 Types of Lobbying (expert opinion and links to further legal resources are below, but in our layperson's understanding:)

Advocacy is an umbrella term for a range of activities that seek to influence policies or bring about systemic social change. Advocacy usually involves embracing and promoting a cause, or aiming to change public opinion or get public support. Every nonprofit can engage in advocacy and, when done properly, advocacy is not only legal but potentially beneficial to your organization as it advances your nonprofit's mission and goals.

Lobbying is a specifically focused form of advocacy with the purpose to influence legislation. Nonprofit lobbying activities are defined and guided by IRS rules and include *Direct* lobbying and *Grassroots* lobbying. "*Direct* lobbying refers to attempts to influence a legislative body through communication with a member or employee of a legislative body, or with a government official who participates in formulating legislation. *Grassroots* lobbying refers to attempts to influence legislation by attempting to affect the opinion of the public with respect to the legislation and encouraging the audience to take action with respect to the legislation." Direct lobbying (such as supporting particular candidates, making financial contributions to political parties, etc.) is generally *not* acceptable. Grassroots lobbying (such as educating policy makers, encouraging the public to take action on legislation, etc.) generally *is* acceptable.

There are many steps your organization can take if you remain concerned about your activities. For example, keep a record to identify expenses based on both types of activities - "direct" or "grassroots" lobbying (postage, building rentals, salaries streaming costs) - that would allow you to demonstrate compliance if challenged by the IRS, or if you're promoting activities on social media/websites/etc., use a disclaimer restating the non-partisan nature of the event and the re-affirmation of the mission/value statement. And consult these resources and your own counsel!:

FOR FURTHER INFORMATION, WE SUGGEST THESE LINKS:

From The National Council of Nonprofits:
• An excellent overview on the issues of "*Political Campaign Activities & Risks to Tax-Exempt Status.*"
• Pointers on why advocacy is central to advancing your mission in "*Why Should Your Nonprofit Advocate?*"

From the IRS:
• "*How to Stay Exempt*" includes resources for tax-exempt nonprofit organizations.
• Educational Resources and Guidance offers publications, forms, official guidance and other materials
• This chart from the IRS compares seven federal tax law attributes of five common types of tax-exempt organizations.
• Lobbying - IRS information on nonprofits and lobbying
• Compliance Guide for 501(c)(3) Public Charities - guide created by IRS
• Nonprofit Advocacy Rules and Regulations - information and examples by the National Council on Aging

From The Center for Nonprofits:
• "*Non-Profit Organizations CAN Lobby*"

From the American Bar Association:
• An article titled "*Nonprofits and Lobbying - Yes, They Can!*" by Nayantara Mehta

From The American Association of Community Theater:
• On "*Being an Advocate*"

From Theater Communications Group:
• The TCG Advocacy Tools and Resource page, including Advocacy Basics for Performing Arts Organizations (WD) and
  Advocacy Basics for Performing Arts Organizations (PPT)