e-review: Essential Web Sites about the Nonprofit Sector

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Few things in life, it seems, are as mercurial as an address on the World Wide Web. Despite the transitory nature of Web resources, a set of Web sites on voluntarism and the nonprofit sector has for some time reliably provided valuable information for students as well as nonprofit managers, public officials, fundraisers, and academic researchers. The Web sites described in the short list that follows comprise only a small segment of the growing number of Internet locations devoted to information about the nonprofit sector.

Although the fleeting character of Web addresses and links can be frustrating, a noticeable shift has occurred in the content of Internet sites as technology has continued to improve. Many of the more established sites providing information about the nonprofit sector have incorporated new tools for greater interactivity between researcher and Web sources. Web-based information is increasingly dynamic, with more sites providing access to entire database files rather than presenting fixed tables of selected data. Many of the sites described below incorporate these features. This added functionality dramatically improves the value of Internet sites, both for instructional design and for the student end-user.

Guidestar
http://www.guidestar.com/

The Guidestar database provides basic information on more than 850,000 nonprofit organizations in the United States, including financial reports, stated mission and board composition. Free access is granted to data about nonprofits gleaned largely from IRS Form 990 reports. Digitized images of these forms from many of the organizations listed at the Guidestar site are available for review. Queries can be made through either basic search or more specific advanced search forms. Other services involving more detailed analysis are available on a fee or subscription

basis. A short tutorial, listed under "Nonprofit Resources," introduces first-time users to the Guidestar database.

The Guidestar Web site is provided by Philanthropic Research, Inc., a 501c3 organization established to improve the quality of information about philanthropic and nonprofit activity. As its own Guidestar record shows, Philanthropic Research, Inc., derived about one-fourth ($700,000) of its 2000 income from fees associated with the licensing and digitization of forms. Contributions accounted for most of the organization's income, which involves no government funding. In 2001, the organization launched a new service that provides in-depth Analyst Reports about individual nonprofits and how their performance compares with other peer organizations. A "Charity Check" analysis is also available on a fee basis, a service that was popularized during the controversy over charitable donations following the September 11 terrorist attacks.

Students can use the free search capabilities of Guidestar for individual organizations or entire categories, allowing them to search for data about entities in their communities or by state. Retrieving actual 990 forms and then discussing and comparing their contents and reporting can be illuminating for students with little background in nonprofit organizations. Use of the Guidestar database is improved by a basic understanding of the NTEE (National Taxonomy of Exempt Entities) categories. The National Center on Charitable Statistics (NCCS) at the Urban Institute hosts an informative page that explains this extensive categorization scheme at http://nccs.urban.org/PSB.htm.

Internal Revenue Service
http://www.irs.ustreas.gov/

The Internal Revenue Service Web site has a host of resources for nonprofit organizations about status and categories of nonprofits as well as data sets for analysis. The IRS has made great strides in providing a welcoming and user-friendly Web site; the Web pages are brightened with retro-style photographs, leading one to imagine that this reputedly stodgy agency has a sense of humor. On the IRS homepage

is a link to a branch of the Web site (labeled "Charities & Nonprofits") devoted to information about charitable and other nonprofit organizations. In addition to an extensive section on the most prevalent form of (charitable or 501c3) organizations, the site contains information on regulations, exemption, and reporting requirements for other types of 501c organizations: business leagues, employee associations, fraternal societies, labor and agricultural organizations, political organizations, social clubs, social welfare organizations, and veterans' organizations. A menu option under the "Topics" sidebar is "Field Memoranda," a compendium of recent communiqués that interpret emerging tax-exempt issues. These can provide necessary background for some provocative classroom discussion on current topics in nonprofit activity. Two recent memos discuss "Political Organization Raffle Income" and "Used Car Donation Programs."

Of general importance to students in nonprofit management programs may be Publication 557, *Tax-Exempt Status for Your Organization*. This booklet (downloadable as a PDF file) could ostensibly be used as a textbook selection, given the essential information gathered in this one resource. The IRS Web site is remarkably user-friendly for the scope and density of the information it contains. Another helpful link to IRS materials can be found at the Web site for the National Center for Charitable Statistics (http://nccs.urban.org/irsforms.htm), which includes a summary page of PDF-format IRS forms most commonly sought by nonprofit organizations.

STATE NONPROFIT REGULATIONS

Since the regulation of nonprofit activity varies by state, students should become familiar with the provisions of law in their own locale. One of the first steps in the process of seeking tax-exemption is the legal incorporation of the organization. A convenient way to access the department of state government that handles incorporation is through the National Association of Secretaries of State (www.nass.org/sos/sos.html). A pull-down menu provides links to the fifty secretaries of state. At many of these sites, nonprofits are considered a subcategory of businesses

with no initial indication of information relating to nonprofits specifically. By choosing links either for "businesses" or "corporations," Web pages pertaining to nonprofit incorporation will eventually emerge.

The Web-based resources available through the Secretary of State differ in several important respects. Some allow for detailed searching of corporations registered in the state, while others provide only the forms to incorporate. It is possible to download data about corporations in some states—Arkansas, for example. Executive officers of corporations can be located through a search function in others, such as Kentucky.

Alternatively, a resource developed by the Chronicle of Philanthropy (http://philanthropy.com/free/resources/general/stateags.htm) links visitors to state agencies that monitor—rather than simply act to incorporate—the activities of nonprofit organizations. Interest in scrutinizing the fundraising activities of nonprofit organizations has intensified since the 2001 terrorist attacks.

Independent Sector
http://www.independentsector.org/

The Independent Sector has been conducting research about voluntary and other nonprofit organizations since 1980, and its Web site continues this service through a variety of reports, studies, and links. Through the site's Nonprofit Information Center, current facts on the size and scope of the nonprofit sector are made readily available. A section entitled "Public Affairs" provides information about legislation and interpretation of laws pertaining to topics like nonprofit accountability and limits on lobbying. Examination follows of two particularly substantive subsections of the Independent Sector's Web site: Giving and Volunteering in the USA and Charity Lobbying in the Public Interest.

Giving and Volunteering in the USA
http://www.independentsector.org/
programs/research/gandv.html

Findings from the Independent Sector's widely recognized survey, Giving and Volunteering in the U.S., are summarized in a special department. A Power Point presentation of the findings can also be viewed, offering a particularly colorful way for instructors to present this information. The survey instrument is provided in its entirety, offering an interesting example of survey methodology for students to examine in detail. Although complete results of the most recent studies are available only through purchase, an extensive summary of a previous years' Giving and Volunteering survey results (2001 at present) can be accessed.

Charity Lobbying in the Public Interest
http://www.independentsector.org/clpi/index.html

This section of the Independent Sector's Web site presents essential information about both the opportunities and limitations of lobbying for nonprofits. The pages review recent developments in the regulation of lobbying activity, based upon recent IRS rulings and interpretations. As part of an effort to increase awareness of the benefits of lobbying for nonprofit organizations, the Independent Sector's Web pages include fact sheets and guidelines on permissible activities. A set of "training slides" about lobbying is available in Power Point format and as Adobe Acrobat or Corel pages.

These Web pages provide ready access to information about the provisions of the 1987 legislation that determined new boundaries for lobbying by nonprofits and also about emerging issues like the distribution of candidates' voting records and the sale of membership lists to campaigns and causes. An extensive Online Handbook on Tax Rules for Voter Participation Work details guidelines for the potentially ticklish matter of get-out-the-vote efforts by nonprofits.

The Foundation Center
http://fdncenter.org/

Although many links on the Foundation Center Web site are accessible only through a paid membership, several of the site's components are sufficiently applicable for public administration students to include it on the essential list. In the Web site's "Learning Lab" section, a set of free online tutorials are available on topics like searching for grant fund-

ing, the basics of proposal budgeting, and Form 990 (the annual report nonprofits must submit to the IRS). A "Proposal Writing Short Course" outlines the basic steps for development of a funding proposal. This particular tutorial goes into considerable depth and demonstrates some of the hard skills that nonprofit managers must cultivate. The Foundation Center's Web site also includes FAQ (Frequently Asked Questions) pages on what is involved in the start-up of a nonprofit organization (http://fdncenter.org/learn/faqs/starting_nonprofit.html). Links to related sites and a bibliography of resources on this topic are also found here.

The Corporation for National and Community Service
http://www.cns.gov/about/index.html

This Web site is included because of the scope of the Corporation's involvement with the nonprofit sector and because of the potential for student interest in its several programs. In addition, many students may have encountered the concept of service-learning through their university or from high school experiences. The Corporation's ties to national service-learning organizations offer links to resources that can help students evaluate or assess the effectiveness of such programs.

Under a section titled "Other pages," the Corporation for National and Community Service Web site features a pull-down pick list of state pro-

files. From the state pages, descriptive details about area programs and service opportunities are provided. The "At-a-Glance" selection presents a summary of facts about how the Corporation's programs are active in each state, including the number of program sites, participants, and level of Corporation funding. Also under the "Other pages" section is a link to lists of job openings as well as fellowship and internship opportunities that may be of particular interest to students motivated to public service.

LINK TODAY, GONE TOMORROW

The above-mentioned Web addresses are entirely subject to change or deletion; educators who incorporate their use as part of a classroom activity or course assignment would be wise to routinely verify the existence of a particular Web site.

As with all material gleaned from the Internet, proper attention should be given to the authorship, accuracy, and timeliness of Web resources, and students should be challenged to provide thorough citations when reference to virtual data is made. Despite the volatility of the Internet environment as a source for knowledge acquisition, public affairs educators can confidently guide students to reliable sources about the emergent nonprofit sector. Given the appropriate instructional context, the information available from these Web sites can enrich equally the efforts of those who teach and those who learn.