



Our analysis showing that 67 percent of commenting organizations support going forward with the rulemaking was conducted using a simple test.

Every comment with the organization field filled out was reviewed. Once duplicates and comments on behalf of organization members rather than the organization itself were eliminated, the comment was reviewed to determine whether the organization wanted the rules governing nonprofits to be changed as a result of the rulemaking process. If the comment was signed by more than one organization, each organization signing the comment was counted.

The context of the entire comment was taken into account. Thus, when organizations supported revising the proposed rules they were counted as supporting further rulemaking, regardless of their use of the word “withdraw.” See, for example, the Alliance for Justice sign-on comment (“We request that Treasury and the IRS withdraw the proposed regulation and work with the regulated community to develop a better approach.”).

Similarly, some organizations that suggested changes to the proposed rules were counted as against further rulemaking if it was clear from context that further rulemaking was opposed. See, for example, Heritage Action for America’s comment (“If, however, the IRS proceeds further, then the IRS should adopt the changes to the Proposed Regulation in the NPRM recommended below, for the reasons given”).

This analysis yielded 593 total commenting organizations, of which 398, or 67.1 percent, support continuing the rulemaking. Data from our analysis can be found at www.brightlinesproject.org/background-documents/.