

The Surreal Struggle for Government Permission to Petition

By Lester Jackson, Ph.D.

The [First Amendment](#) declares that "Congress shall make no law ... abridging ... the right of the people ... to petition the government for a redress of grievances." This also [applies to the states](#).

Despite that clear command by the United States Constitution, a recent article [demonstrates](#) that "[m]ore and more of what we do is dependent on permission from the government."

I personally experienced the harsh truth of that statement, as I have struggled for many months – without help or success – to transform Equal Justice for Victims from a Facebook group into the tax-exempt non-profit corporation envisioned in [my recent eponymous book](#). The purposes are (1) to educate the public about how and why judges, lawyers and prosecutors give royal treatment to murderers, while providing little justice for their victims and torturing the survivors of victims of intentional murder; and (2) to propose solutions to the vast imbalance.

As I discuss at length in my book (pp. 156-158), 130 years ago and 90 years ago, a tiny handful of supporters and opponents of Prohibition merely had to get together, recruit members and proceed to pursue their goals. By contrast, our increasingly dictatorial government has made the basic Constitutional Right of Petition so difficult that lawyers charge up to \$20,000 just to incorporate a tax-exempt non-profit and up to \$1,325 per hour to help "comply" with government requirements after a non-profit is incorporated. The latter keeps an organization in "[good standing](#)" with government bureaucrats.

One prominent conservative – and expensive – lawyer wrote to me: "It is complicated and you may not think it costs that much in terms of my time but it does." Having done my own thorough research and in light of the documentation provided in this article, I do agree that it *is* complicated – extremely! However, I don't agree that it should cost as much as the highest fees quoted. This is just another example of private individuals seizing a chance to take advantage of less well-off private individuals trapped in an intricate web spun by government spiders.

Government Lilliputians have tied potential petitioners in such knots that a whole industry has been spawned to deal with costly, complex, and time-consuming requirements that were non-existent when the First Amendment was adopted. To circumvent high-priced lawyers, so-called incorporation and "compliance" services have been created. One is aptly named [Labyrinth, Inc.](#) Non-lawyer services charge about \$3,000 to incorporate with tax-exempt status, with additional charges to maintain "compliance" with massive government laws and regulations. In exchange for the supposedly reduced costs, these services disavow all legal responsibility for their work and maintain a "right" to discontinue such work for "any reason" or "no reason at all"; and require anyone who hires them to be legally bound by complex, nearly indecipherable "terms and conditions" ranging from [4,500](#) words to [nearly 10,000](#). Not to put too fine a point on it, those who hire "incorporation services" to avoid the cost of a lawyer may end up paying a lawyer much more – to deal with the ostensibly less costly substitutes they hired.

Whether done by a lawyer or an "incorporation service," states and the IRS charge fees adding up to about \$700 depending on the state.

Think I'm making this up? Well, here is a partial – *partial!* -- list of government requirements, none of which existed 100 years ago:

TO INCORPORATE as a 501(c) 4 Tax-Exempt Non-Profit:

1. Extensive research and consultation to determine the best state in which to incorporate. States vary enormously in their paperwork requirements, financial regulations and political prosecutors disposed to put through hell those with whom they disagree. With little confidence, I decided upon Arizona.
2. Extensive research and consultation to determine whether to incorporate as a 501(c) 3 or 501(c) 4. No two lawyers agree. But I have decided upon c4 rather than c3. (For anyone interested, a [c][3] is primarily educational, while a [c][4] permits political advocacy. The attraction of a [c][3] is that it permits tax deductions for donations; a [c][4] does not. However, the attraction of a c4 is that donors need not be disclosed and exposed to harassment by Maxine Waters's leftist goons. Donors to a [c][3] are publicly disclosed.)
3. Name Availability Search.
4. Find, usually pay, and file papers for a "Registration Agent."
5. Detailed Articles of Incorporation.

6. Detailed By-laws.
7. Detailed Conflict of Interest Policy.
8. [Application](#) for Federal Employer Identification Number [EIN].
9. IRS [Form 8976](#), Notice of Intent to Operate Under Section 501(c)(4).
10. IRS [Form 1024a](#) Application for Recognition of Exemption.

AFTER INCORPORATION:

1. Comply with federal AND myriad separate State requirements.
2. [Register separately in each of most States in order to raise funds](#). Just making a telephone call or sending an email asking for funds from even one person in a state can trigger a registration requirement. For one egregious example, take a gander at [New York's strangulating rules](#). (One New York attorney told me: "I would be committing legal malpractice if I ever advised a client to incorporate a non-profit in New York.")
3. Annual Reports.
4. [IRS Form 990](#). (This annually required filing form really must be seen to be believed.)
5. Regular Meetings of Board of Directors.
6. Minutes of Meetings.

Exclusive of multitudinous requirements at the state and local level, the following federal requirements are contained in just [one IRS publication](#) :

Starting Out

- Notification Requirement
 - [Form 8976 – Notice of Intent to Operate Under Section 501\(c\)\(4\)](#)
- [Creating the Organization](#)
 - [Organizing Documents](#)
 - [Bylaws](#)
- [Employer Identification Number](#)
 - [Application Form](#)
 - [Online EIN Application](#)
- [Types of 501\(c\)\(4\) Organizations](#)
 - [Social Welfare Organizations](#)
 - [Examples of social welfare organizations](#)
 - [Local Associations of Employees](#)
- ["Social Welfare" Defined](#)

Applying to the IRS

- [Application Forms](#)
 - [Exemption Application \(Form 1024-A\)](#)
 - [Group exemptions](#)
 - [User Fee](#)
 - [Power of Attorney](#)
 - [Disclosure of Applications](#)
- [Help from the IRS](#)
 - [Application Process Step by Step](#)
 - [Customer Account Services](#)
 - [Publication 557, Tax-Exempt Status for Your Organization](#)
- [IRS Processing](#)
 - [While You Wait](#)
 - [Rulings and Determination Letters](#)
 - [Advance Rulings](#)

Required Filings

- [Annual Exempt Organization Return](#)
 - [Requirements for Filing](#)
 - [Power of Attorney](#)
- [Unrelated Business Income Tax](#)
 - [Requirements for Filing](#)
 - [Form 990-T](#)
 - [Form 990-T instructions](#)
 - [Form 990-W](#)
 - [Estimated tax](#)
 - [Exceptions and Exclusions](#)

- [Employment Taxes](#)
- [Help from the IRS](#)
 - [Customer Account Services](#)
 - [Publication 598, Tax on Unrelated Business Income for Exempt Organizations](#)
 - [Publication 557, Tax-Exempt Status for Your Organization](#)
 - [Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations \(other than 501\(c\)\(3\) Public Charities and Private Foundations\)](#)

Ongoing Compliance

- [Jeopardizing Exemption](#)
 - ["Exclusive" Operation Requirement](#)
 - [Business Activities and Social Welfare](#)
 - [Inurement/Intermediate Sanctions](#)
 - [Political Campaign Activity](#)
 - [Private Benefit/Benefit to Members](#)
 - [Social Activity](#)
 - [Not Filing Annual Return or Notice](#)
- [Employment Taxes](#)
 - [Requirements to Pay](#)
 - [Exceptions and Exclusions](#)
 - [Worker Classification](#)
 - [Forms and Publications](#)
- [Retirement Plan Compliance](#)
- [Contributions](#)
- [Disclosure](#)
 - [Dues Expended for Lobbying or Political Campaigns](#)
- [Help from the IRS](#)
 - [Customer Account Services](#)
 - [Publication 557, Tax-Exempt Status for Your Organization](#)
 - [Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations \(other than 501\(c\)\(3\) Public Charities and Private Foundations\)](#)

Significant Events

- [Reporting Changes](#)
 - [Termination of Exempt Organization](#)
- [Private Letter Rulings and Determination Letters](#)
- [Audits of Exempt Organizations](#)
 - [Potential Examination Consequences](#)
 - [Examination Procedures](#)
 - [Power of Attorney](#)
- [Termination of an Exempt Organization](#)
- [Help from the IRS](#)
 - [Customer Account Services](#)
 - [Publication 557, Tax-Exempt Status for Your Organization](#)
 - [Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations \(other than 501\(c\)\(3\) Public Charities and Private Foundations\)](#)

[Electronically Submit Your Form 8976, Notice of Intent to Operate Under Section 501\(c\)\(4\)](#)

Conclusion

President Trump's efforts at deregulation, while laudatory, have only scratched the surface when one cannot do what is Constitutionally protected without running a federal and state gauntlet. As in so many other areas of American life, government at all levels has made the ability to engage in even the simplest activities extremely complex, costly and sometimes impossible. One difference, however, is that, when people have to risk getting into legal trouble and jump through complicated hoops in order to exercise a fundamental Constitutional Right, the time may have come for the United States Supreme Court to have a say in the matter.

Lester Jackson is author of numerous articles about capital punishment, the Supreme Court, and American politics. His recent book is Equal Justice for Victims: A Blueprint for the Rightful Restoration of Capital Punishment. Reviews are [here](#), [here](#), [here](#). Copyright © 2018 by Lester Jackson, Ph.D. Originally in American Thinker; slightly modified.