

Summary of Different Nonprofits: Lobbying and Electoral Activities

	501(c)(3)	501(c)(4)	501(c)(6)	527 (PAC)
Description	Public Charities	Social Welfare Organizations	Business Leagues	Political Organizations
Tax Treatment	- tax-exempt - contributions tax-deductible	tax-exempt	tax-exempt	tax-exempt
Lobbying	Limited – expenditure test or facts and circumstances	Unlimited, as long as relates to purpose of organization	Unlimited, as long as serves common interest of members	Permitted but rare; taxable
Electoral Activities	Prohibited	Permissible as long as not primary action; follow State and Federal election laws (FECA)	Permissible as long as not primary action; follow State and Federal election laws (FECA)	Usually sole activity; subject to State and Federal election laws (FECA)

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