

Comparison of 501(c)(3) and 501(c)(4) permissible activities

This fact sheet provides examples of the kinds of advocacy activities that 501(c)(3) public charities and 501(c)(4) social welfare organizations are permitted to do under federal tax law. Under federal tax law, partisan political activity cannot be the primary purpose of a 501(c)(4) organization. **When engaging in political activity, organizations must comply with federal, state, and local election law.** See *The Connection: Strategies for Creating and Operating 501(c)(3)s, 501(c)(4)s and Political Organizations, 3rd Ed.* and *The Rules of the Game, A Guide to Election-Related Activities for 501(c)(3) Organizations, 2nd Ed.* for more details about the activities described below.

| Activity | 501(c)(3) Public Charity | 501(c)(4) |
|--|--|---|
| Lobby for/against legislation | Limited | Unlimited |
| Support/oppose ballot measures | Limited | Unlimited |
| Conduct public education and training sessions about participation in the political process | ✓ | ✓ |
| Educate candidates on issues within purview of the organization | ✓ (must offer information to all candidates) | ✓ |
| Sponsor a debate between candidates, where all viable candidates are invited and given equal opportunity to speak on a broad range of issues | ✓ | ✓ |
| Distribute voter guides to the public that set out the candidates' views on a broad range of issues | ✓ | ✓ |
| Distribute voter guides to the public that compare candidates on issues of importance to the organization | ✗ | ✓ |
| Rent mailing lists and facilities at fair market value to other organizations, legislators, and candidates | ✓ (if rent, must allow any candidate to rent) | ✓ (may rent to select candidates only) |
| Conduct nonpartisan get-out-the-vote activities, voter registration, and education drives | ✓ | ✓ |
| Conduct voter registration and GOTV activities based on party affiliation or how people will vote | ✗ | ✓ |

| | | |
|---|--|---|
| Conduct nonpartisan voter protection activities | ✓ | ✓ |
| Establish a 501(c)(4) | ✓ | ✓ |
| Endorse candidates and publicize its endorsements | x | ✓ |
| Fund independent expenditures in support of or opposition to a candidate | x | ✓ |
| Make campaign contributions (monetary or in-kind) | x | Depends on election law (prohibited for federal candidates; permissible in some states) |
| Establish and pay for the administrative and fundraising costs of a connected political organization (separate segregated fund) | x | ✓ |
| Criticize sitting elected officials | ✓ (may not attack their personal characteristics or attack them in their status as a candidate) | ✓ |
| Compare organization's issue position with that of a candidate | x | ✓ |
| Connect organization's criticism of public official to voting in an election | x | ✓ |
| Highlight the differences between candidates for public office on a high-profile issue on which the candidates have diverging views | x | ✓ |
| Ask candidates to sign pledges on any issue | x | ✓ |
| Post partisan political messages on Facebook, Twitter, or Tumblr | x | ✓ |

The information contained in this fact sheet and any attachments is being provided for informational purposes only and not as part of an attorney-client relationship. The information is not a substitute for expert legal, tax, or other professional advice tailored to your specific circumstances, and may not be relied upon for the purposes of avoiding any penalties that may be imposed under the Internal Revenue Code. Alliance for Justice publishes plain-language guides on nonprofit advocacy topics, offers educational workshops on the laws governing the advocacy of nonprofits, and provides technical assistance for nonprofits engaging in advocacy. For additional information, please feel free to contact Alliance for Justice at 866-NPLOBBY.