

**501(c)(3) and 501(c)(6) Lobbying and Political Activity
QUICK REFERENCE CHART**

ACTIVITY	501(c)(3)	501(c)(6)
Lobbying	Yes, and can advocate for or against specific legislation	Yes
Expenditure Limits	Yes, but with a sliding scale if organization elects 501(h)	None, but membership dues are not deductible [to for-profit corps.]; based on amount of lobbying
Federal Lobbying Disclosure	Yes, if threshold met	Yes, if threshold met
Legislator scorecards/ voting records	Yes, with limitations	Yes
Political Action Committees	Prohibited	Yes
Endorsing candidates	Prohibited	Yes. A 501(c)(6) can endorse federal or state candidates for public office. The organization may communicate the endorsement to its membership and share the endorsement with the organization's press list. In its communications to members, the organization can expressly advocate for the election or defeat of a specific candidate. Under the recent U.S. Supreme Court decision in <i>Citizens United v. FEC</i> , 501(c)(6) organizations may also expressly advocate to the general public, as long as those activities are not coordinated with candidates.
Contributions to candidates	None	None to federal candidates, but is permissible in certain states [NC???
Voter registration drives and education	Yes, but must be nonpartisan and focused on need to vote	Yes, and may be partisan
Express advocacy	Prohibited	Yes, as long as not coordinated with candidates

Table from:



PUBLICATIONS

Myths about Lobbying, Political Activity, and Tax-Exempt Status

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