



Common Organizational Structures for Clubs

501(c)(3) – Charitable, Educational, Religious, Scientific, Literary Organizations

- Absolutely prohibited from directly or indirectly participating or intervening in any political campaign on behalf of (or in opposition to) any candidate for elective office.
- Certain non-partisan activities, including presenting public forums, publishing voter education guides, and voter registration and get-out-the-vote drives, may be permitted.
- Can distribute/publish issue alerts with calls to action for pending, non-campaign issues, like legislation.

501(c)(4) – Civic Organizations

- May engage in unlimited lobbying, provided it is related to the organization's "exempt" purpose.
- May engage in some political campaigns on behalf of or in opposition to candidates provided that intervention does not constitute the organization's primary activity.
- Permitted to conduct all of the nonpartisan voter education activities that a 501(c)(3) organization can engage.
- Permitted to endorse federal and state candidates.

501(c)(7) – Social, Recreational Clubs

- May engage in unlimited lobbying, provided it is related to the organization's "exempt" purpose.
- May engage in political campaigns on behalf of or in opposition to candidates provided that intervention does not constitute the organization's primary activity.
- Permitted to conduct all of the nonpartisan voter education activities that a 501(c)(3) organization can engage.
- Permitted to endorse federal and state candidates.

For informational purposes only.

Consult with a licensed attorney and tax professional for advice and guidance for you and your organization.