

NONPROFIT ORGANIZATIONS INVOLVED IN POLITICS

Characteristic	Nonprofit Organization				
	527	501(c)3	501(c)4	501(c)5	501(c)6
Type	Political	Charitable	Social welfare	Labor union	Business association
Jurisdiction	IRS	IRS	IRS, FEC	IRS, FEC, Department of Labor	IRS, FEC
Political Campaigns	Yes, unlimited	Prohibited	Yes, limited to half of total activities	Yes, limited to half of total activities	Yes, limited to half of total activities
Lobbying	Yes, limited to influencing candidate selection	Yes, limited to non-substantial	Yes, unlimited	Yes, unlimited	Yes, unlimited
Itemized Donors	Disclosed	Undisclosed	Undisclosed	Undisclosed	Undisclosed
Itemized Expenditures	Disclosed	Undisclosed	Undisclosed	Undisclosed	Undisclosed
Donations and expenditures are unlimited.					