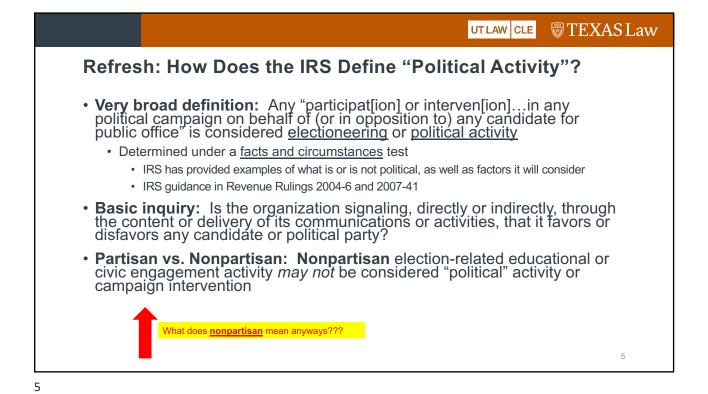




ut LAW CLE ♥TEXA sh: Types of Tax-Exempt Organizations				
	501(c)(3) Private Foundation	501(c)(3) Public Charity	501(c)(4) Social Welfare Org	527 Political Org
Purpose	 Charity, education, religion, science, etc. 	Charity, education, religion, science, etc.	 Social welfare or advocacy (lobbying) 	Political
Examples	Gates FoundationRobert Wood Johnson Foundation	Sierra Club FoundationAmerican Red CrossHeritage Foundation	 Sierra Club Heritage Action for America 	Political action committeesCampaign committees
Tax Benefits	 Tax exemption Contributions deductible Gift tax deduction 	 Tax exemption Contributions deductible Gift tax deduction 	Tax exemptionGift tax exemption	Tax exemptionGift tax exemption
Lobbying	 None 	Limited	Unlimited	 Rare (and usually taxable)
Election-Related Activity	 Can't support or oppose candidates Nonpartisan activities OK (with limitations) 	 Can't support or oppose candidates Nonpartisan activities OK 	 Partisan activity cannot be "primary" activity Political activity may be taxable 	 Primary purpose must be partisan activity



Refresh: Examples of Partisan and Nonpartisan Political Activity



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Title search: Election Year Issues for Tax-Exempt Organizations

Also available as part of the eCourse 2024 Nonprofit Organizations eConference

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