









# Comparison of 501(c)(3) and 501(c)(4) Permissible Activities

This factsheet 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. 501(c)(3)s are prohibited from supporting or opposing candidates for elected public office and must only engage in nonpartisan advocacy. On the other hand, 501(c)(4)s may engage in some partisan activity, but 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](#) and [The Rules of the Game: A Guide to Election-Related Activities for 501\(c\)\(3\)s](#) 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 <b>all</b> candidates)	
Sponsor a debate between candidates, where all viable candidates are invited and given equal opportunity to speak on a broad range of issues		 (c4s that spend on debates for federal candidates cannot support/oppose or endorse federal candidates – 11 CFR 110.13)

ACTIVITY	501(C)(3) PUBLIC CHARITY	501(C)(4)
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 at same price)	
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		

ACTIVITY	501(C)(3) PUBLIC CHARITY	501(C)(4)
Fund independent expenditures in support of or opposition to a candidate		
Make campaign contributions (monetary or in-kind)		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)		
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		
Connect organization's criticism of public official to voting in an election		
Highlight the differences between candidates for public office on a high-profile issue on which the candidates have diverging views		

ACTIVITY	501(C)(3) PUBLIC CHARITY	501(C)(4)
Ask candidates to sign pledges on any issue		
Post partisan political messages on social media	