


AALA Lobbying Slides

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They're Grrreat



“Facts, constituents and fundraising are the three core components of lobbying.”
 -- George Franklin

Policy & Advocacy Organizations: Allowable Activities, Disclosure Rules & Donation Tax Treatment (Prepared by Jake Parker, August 18, 2016)

Organization Type	Activities	Donor Info Disclosure	Tax Treatment	Example
501(c)(3) – charitable, education	Charitable activities & public education unlimited lobbying No political activities	None, except private foundations	Deductible	County 4-H organizations
501(c)(4) – social welfare	Unlimited lobbying May support/oppose candidates, if not “primary purpose”	Federal: None NC: None, except donations to support “electioneering communication” or “IE”	Not deductible	Crossroads GPS
501(c)(5) – labor union, 46	Unlimited lobbying Support/oppose candidates, if not “primary purpose”	Federal: None NC: None, except donations to support “electioneering communications” or “IE”	Not deductible	NC Farm Bureau
501(c)(6) – business league	Unlimited lobbying Support/oppose candidates, if not “primary purpose”	Federal: None NC: None, except donations to support “electioneering communications” or “IE”	Not deductible	NC Chamber of Commerce
527 – political organizations	Directly or indirectly influence election, nomination, election, or appointment of candidates (e.g., voter registration, issue ads)	Federal: Report donations > \$200, quarterly in election years, semi-annual in non-election years, plus special pre- & post-election filings NC: None, except donations to support “electioneering communications” or “IE”	Not deductible	Republican Governors Association
527 – PAC	Raise & contribute funds to candidates (state & federal contribution limits apply) May engage in IEs	Federal: report quarterly PAC and candidate donations and individual contributions > \$200 NC: report donors giving > \$50; 48-hr reports for donors giving > \$1k during 30 report and election day	Not deductible	NC Farm Bureau PAC
527 – Independent Expenditure (IE) PAC (“Super PAC”)	Raise & spend unlimited funds for IEs May not contribute to candidates	Federal: report donor contributions like traditional PAC NC: report donor contributions > \$50	Not deductible	Mainstreet Merchants for a Better NC
