

IRS section	Organization type	Examples	Tax exempt?	Tax deductible?	Donors secret?	Somewhat partisan?	Completely partisan?
501(c)(1)	Non-profit businesses	Federal credit unions	Yes	No	Yes	Yes	No
501(c)(3)	Charities	Churches, Heritage Foundation, Media Matters for America	Yes	Yes	Yes	No	No
501(c)(4)	Social welfare organizations	Crossroads Grassroots, Media Matters Action Network	Yes	No	Yes	Yes	No
501(c)(5)	Unions & agricultural groups	UAW, farmers cooperatives	Yes	No	Yes	Yes	No
501(c)(6)	Business associations	NFL, Chamber of Commerce	Yes	No	Yes	Yes	No
501(c)(7)	Social clubs	College fraternities and sororities	Yes	No	Yes	Yes	No
501(c)(14)	State-chartered financial	State credit unions	Yes	No	Yes	Yes	No
501(c)(19)	Military posts	VFW, American Legion	Yes	No	Yes	Yes	No
527	Political	Election campaigns, PACs, Super-PACs	Yes	No	No	Yes	Yes