
From Camps to Campaign Funds: The History, Anatomy, and Activities of 501(c)(4) Organizations.

Abstract

501(c)(4) “social welfare” organizations are the second-most common type of nonprofit organization registered with the Internal Revenue Service. They are also the legal home of some of the most powerful political interest groups in the country. In 2013, the US Treasury Department proposed regulations that attempted to clarify the rules governing 501(c)(4) political activity. In light of such attention and the still-looming potential for a regulatory overhaul, the need for objective information about 501(c)(4) organizations is greater than ever. This report is an overview rather than an exhaustive examination of the 501(c)(4)s that reveals knowledge gaps.

Read the full report.

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