

# 501(c)6

**Definition:** IRS defines as business leagues, chambers of commerce, real estate boards, boards of trade or as a business league/association that **must strive to improve business conditions of an industry.**

**Donations:** Contributions to 501(c)(6) organizations are not deductible as charitable contributions on a donor's federal income tax return

**Primary support** comes from membership fees or dues

**Examples:** Association of Nutrition & Foodservice Professionals (and chapters), Academy of Nutrition & Dietetics, American Medical Association

# 501(c)3

**Definition:** IRS defines as charitable, religious, educational, scientific, literary, testing for public safety, fostering national or a **charitable organization that serves to improve the public good.**

**Donations:** In contrast to 501(c)(6) organizations, taxpayers may deduct gifts, cash, or other items as charitable deductions to 501(c)(3) organizations on their federal income tax returns.

**Primary support** comes from contributions/donations or grants

**Examples:** Nutrition & Foodservice Education Foundation (NFEF), American Red Cross, Make-a-Wish Foundation