

SIERRA CLUB FUNDS AND HOW THEY MAY BE USED

501(c)(4) Funds	Federal PAC Funds	Federal PAC Funds	State PAC Funds	527	501(c)(3)
<i>Sierra Club</i>	<i>Sierra Club Political Committee</i>	<i>Sierra Club Independent Action</i>	<i>Sierra Club [Chapter] PAC</i>	<i>Sierra Club Voter Education Fund</i>	<i>The Sierra Club Foundation</i>
<ul style="list-style-type: none"> • Not charitable funds • No tax deduction to the donor 	<ul style="list-style-type: none"> • No tax-deduction • May only solicit SC members • \$5,000 limit per donor per year • No gifts from corporations, labor unions, foreign nationals, federal contractors or banks 	<ul style="list-style-type: none"> • No tax deduction • General public may be solicited • Donor contributions are not limited • No gifts from foreign nationals, federal contractors or banks 	<ul style="list-style-type: none"> • No tax deduction • State law determines who may be solicited • Donor contribution limits set by state law • No gifts from foreign nationals • Chapter must have a Compliance Officer 	<ul style="list-style-type: none"> • No tax deduction • General public may be solicited • Donor contributions are not limited • No gifts from foreign nationals, federal contractors or banks 	<ul style="list-style-type: none"> • Charitable Funds • Tax deduction to the donor
<p>May be used for:</p> <ul style="list-style-type: none"> • Sierra Club Operations • Lobbying • Administration of most Political Programs • Membership Solicitation • Member Communications (federal; states where permitted) • Independent Expenditure Campaigns (federal, states where permitted), subject to a federal tax of approximately 38%* • State/Local Candidate direct and in-kind contributions (per state law) subject to a federal tax of approximately 38%* • Ballot-Measure Campaigns • Outings with Non-Educational Purpose 	<p>May be used for:</p> <ul style="list-style-type: none"> • Direct or in-kind contributions to federal candidates up to a maximum of \$5,000 per election (primary/general) • Independent expenditure campaigns to elect or defeat federal candidates 	<p>May be used for:</p> <ul style="list-style-type: none"> • ONLY for independent expenditure campaigns to elect or defeat federal candidates. 	<p>May be used for:</p> <ul style="list-style-type: none"> • Direct or in-kind contributions to state or local candidates – maximum amount set by state law • Independent expenditure campaigns to elect or defeat state or local candidates (where permitted) 	<p>May be used for:</p> <ul style="list-style-type: none"> • Issue advocacy communications to educate the public about the environment in the context of an election, including candidate comparisons • Generic Get-Out-The-Vote (GOTV) campaigns without reference to a specific candidate. 	<p>May be used for:</p> <ul style="list-style-type: none"> • Educational Programs • Charitable Programs • Administration Lobbying • Outings with an Educational Purpose • Legislative Lobbying, subject to 501(h) limits
<p>May NOT be used for:</p> <ul style="list-style-type: none"> • Federal Candidate direct and in-kind contributions 		<p>May NOT be used for:</p> <ul style="list-style-type: none"> • Direct or in-kind contributions to federal candidates • Coordinated Political Activity 	<p>May NOT be used for:</p> <ul style="list-style-type: none"> • Direct or in-kind contributions to federal candidates 	<p>May NOT be used for:</p> <ul style="list-style-type: none"> • Direct or in-kind contributions to federal candidates • Express Advocacy 	<p>May NOT be used for:</p> <ul style="list-style-type: none"> • Political Activity • Electioneering • Sierra Club Business • Membership Solicitation

* Although the tax is not applicable to membership communications, it is a significant obstacle to spending 501(c)(4) funds on political activities.