persons interested in furthering "social welfare" or furthering an employment status. The members of this civic club would include those members of this class, who would qualify either as employees of foundations or through interests in "social welfare". The purpose of the organization could be any community project or purpose decided upon by the members, but would normally include some phases such as community uplift, education of civic responsibilities, or to promote a better community and civic service. In terms of such emphasis the club would accomplish or improve itself and the community through many worthwhile projects. A 501 (c) (4) civic club has certain advantages and disadvantages that a 501 (c) (3) foundation does not have. For example, a civic club may participate in some political activities. A civic club may lobby for or against legislation where it affects the club's program. However, contributions to a civic club are not tax deductible. Income, however, to the organization itself is tax-exempt.