

## Frequently Asked Questions: Association for Clinical Oncology

### Why are we establishing a 501(c)(6) organization?

The **American Society of Clinical Oncology** (the Society) is launching the **Association for Clinical Oncology** (the Association), a 501(c)(6) professional association, that will enable expanded advocacy activities and increase the impact of efforts directed toward policymakers in support of high-quality patient care.

### What is a 501(c)(6) organization?

Certain types of membership organizations that are commonly referred to as “business leagues” or “professional associations” are exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code (the “Code”). The Association has been granted tax-exempt status under Section 501(c)(6) by the IRS.

The Society was established as a charitable organization under Section 501(c)(3) of the Code; however, many other medical specialty societies were originally established as 501(c)(6) organizations. While both 501(c)(3) organizations and 501(c)(6) organizations are exempt from federal income tax, there are some differences between them, including the following:

- 501(c)(3) organizations may only conduct a limited amount of lobbying activity, and are prohibited from conducting any political activity, while 501(c)(6) organizations have more latitude in how they can advocate for issues on behalf of their members.
- 501(c)(3) organizations may receive donations that are tax-deductible as charitable contributions. Payments to a 501(c)(6) organization, including membership dues, are not deductible as charitable contributions, although they may be deductible as ordinary and necessary business expenses. Please consult your tax advisor if you have any questions related to your taxes.

### When will the 501(c)(6) launch?

The Association will officially launch in January 2020.

### Why is the Association is being established at this particular time?

Our mission is more urgent than ever in a time of fast-moving science, changes to the healthcare system, cost increases, and other pressures. The 501(c)(6) structure will significantly advance efforts to enhance our members’ ability to deliver high-quality patient care and ensure that policymakers understand the current realities of the cancer care delivery system. Organizations with the 501(c)(6) tax-exemption have increased flexibility in how they can advocate for issues on behalf of their members—the reason many other medical specialty societies have adopted this structure.

### **How will this change the activities of the Society?**

The Society will continue to operate as a 501(c)(3) organization with no change to its central mission and very few structural changes. Almost all activities—including education, research, and quality programs—will continue to be conducted by the Society. A small number of activities, including those related to advocacy and certification programs, will be transferred to the Association.

### **Will this change my ASCO membership experience?**

Last year, our members voted overwhelmingly in favor of amendments to the Society Bylaws that made each Society member a member of the Association as well. This type of dual membership is known as reciprocal membership. This change is not expected to affect members' interactions with us. Member benefits and services will continue seamlessly in this new structure. ASCO-affiliated websites will begin to reflect relevant changes on a rolling basis over the month of January, but these changes are only intended to allow members to easily identify activities and programs on the web site as conducted by the Society or the Association.

### **Will I pay dues to both organizations?**

Members will pay dues only to the Association. Both the Society and the Association will continue to provide member benefits, including access to journals, savings at meetings, practice improvement tools, and education and career development resources.

Member dues will not be tax-deductible as charitable contributions, although they may be tax-deductible as ordinary and necessary business expenses. We expect that a certain portion of dues paid to the Association will not be deductible as ordinary and necessary business expenses, as they will be allocated to lobbying activities. The Association estimates that this portion will be no more than six percent of each member's dues for 2020. Members should consult their tax advisor for any questions related to taxes.

### **Will the Association have a Board of Directors? Who is its leadership?**

The Association has a separate Board of Directors, the majority of whom are also members of the Society's Board of Directors. The Association's Chief Executive Officer is Dr. Clifford Hudis, who also serves as the Chief Executive Officer of the Society. Dr. Monica Bertagnolli, who serves as Chair of the Society, is expected to serve as Chair of the Association through until June 2021.

Full leadership details will be available on [www.asco.org](http://www.asco.org) when the Association launches in January 2020.

### **Will this change who I contact at ASCO for routine assistance and questions?**

No. All contact information, websites, phone numbers, email addresses for the Member Services team will remain the same, and support to members and volunteers are expected to continue seamlessly in this new structure.

**If I have any additional questions, is there a place I can go for more information?**

Yes, please visit [www.asco.org/about-asco/about-asco-association](http://www.asco.org/about-asco/about-asco-association) or contact ASCO Member Services at 888-282-2552 or [customerservice@asco.org](mailto:customerservice@asco.org).

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