This graphic can help you determine if your communication is considered lobbying under federal tax law rules for electing 501(c)(3) organizations. It does not cover situations or communications that take place in a candidate election context.

Does your communication refer to specific proposed or pending legislation or an appointment needing Senate confirmation?

**YES**

Does it express a view on the proposed or pending legislation or the appointment?

**YES**

Does it meet one of the lobbying exceptions?

**NO**

Is it directed to a legislator (including staff), or the voting public for a ballot measure?

**NO**

Is it directed to the general public?

**NO**

Are you meeting with others to plan or creating materials that will be used for direct communication?

**YES**

Does it include a call to action?

**YES**

It’s probably grassroots lobbying. Keep track of expenditures, including staff time.

**NO**

It’s probably not lobbying.

Legislation can be at the federal, state, or local level, or a ballot measure.

Lobbying exceptions: nonpartisan analysis; self-defense; technical advice or assistance; or discussion of broad social issue.

Examples of a call to action include asking recipients to contact legislators or providing a method to do so.

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