IRS Lobbying Flowchart

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?

NO

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

NO

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

YES

Is it directed to the general public?

NO

YES

Does it include a call to action?

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

YES

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

NO

It’s probably not lobbying.

YES

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

YES

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

NO

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

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.

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