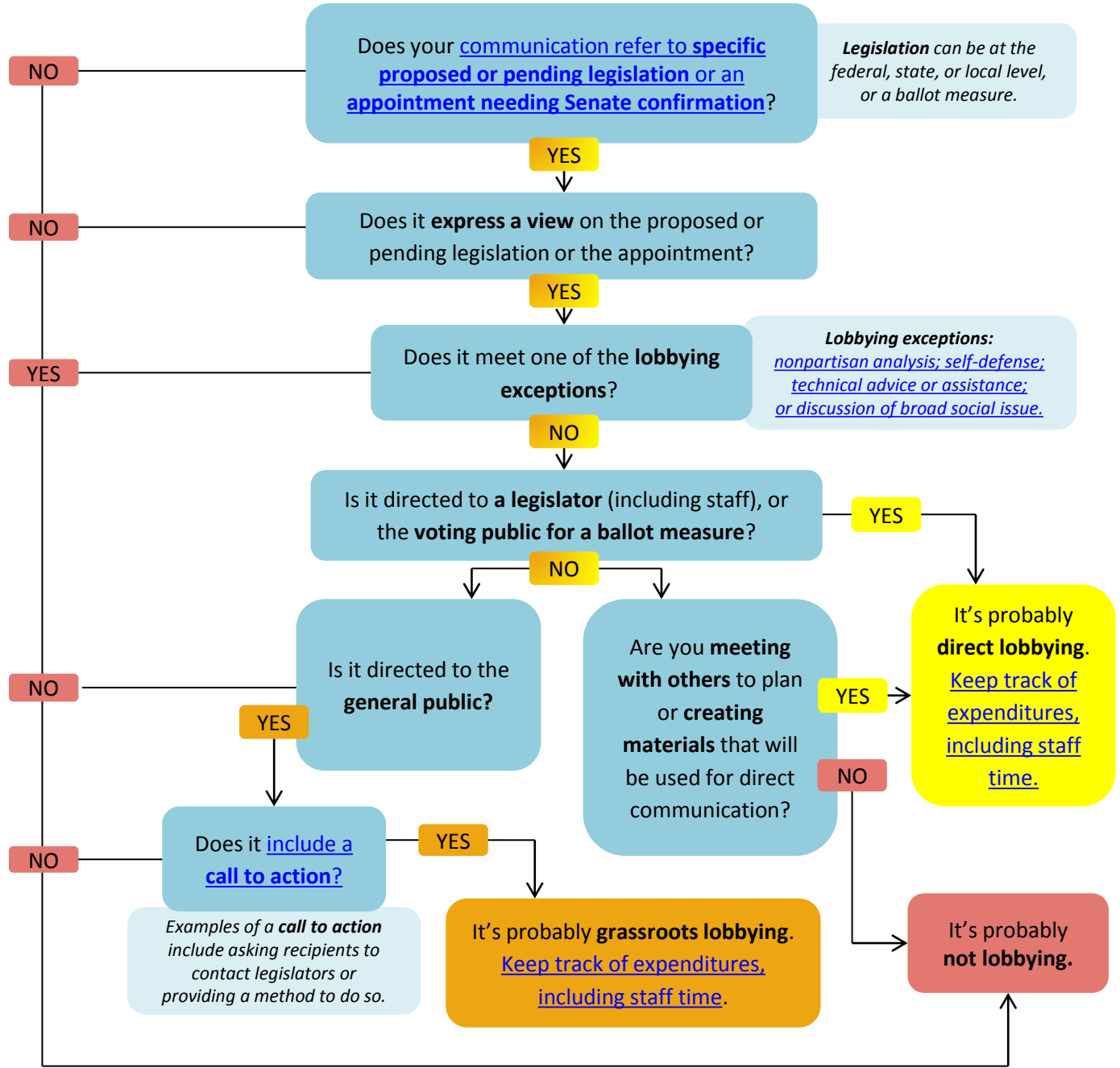


IRS Lobbying Flowchart

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.



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