

Organization or Author	Continue = 1, end= 0	Total Points, adding points for Sign ons	Total # of Orgs in comment	Notes
501(c)(4) Organization Joint Comments (Human Rights Campagin, League of Conservation Voters, Planned Parenthood Action Fund and Sierra Club)	1	4	4	
Aerospace Industries Association of America	0			1
Alliance Colorado	1	1	1	
Alliance Defending Freedom and other 501(c)(3) exempt organizations (27 orgs)	1	27	27	...agree with the Treasury Department and the IRS that greater clarity is necessary concerning what constitutes prohibited political activity by exempt organizations." "...hope that...will come to a resolution of this issue that brings clarity but also protects 1st Amendment rights of 501c3 organizations."
Alliance for Justice Main comment	0	0		1
Alliance for Justice Sign on (Approx. 65 organizations signed on)	1	65	65	"Withdraw the NPRM and work closely with the regulated community whether through public hearings, new rulemakings, or other avenues) to determine the best way to address the issues raised in the NPRM."
Alliance for Natural Health - USA	0	0		1
America, Inc	0	0		1
American Action Forum, Inc., and Bipartisan Policy Center, Inc.	1	2	2	
American Association of Christian Schools	0	0		1
American Association of University Women (AAUW) and the AAUW Action Fund	1	2	2	
American Center for Law and Justice	1	1	1	"should withdraw its proposed rule and instead adopt a rule that defers judgments about when an entity has engaged in political activity to the FEC"
American Civil Liberties Union	1	1	1	
American Coatings Association	0	0		1
American Composites Manufacturers Association	1	1	1	Supports American Society of Association Executives.
American Council on Education (57 additional signers)	0	0		57
American Energy Alliance	0	0		1 Asks for hearings
American Farm Bureau Federation	1	1	1	ask that...department consider the comments it receives and provide another opportunity for public comment on revised proposed regs before finalizing any rules.
American Future Fund	0	0		1 "If the IRS and Admin are determined to proceed, rule should be thoroughly re-evaluated"
American Home Furnishings Alliance	0	0		1
American Jewish Committee	0	0		1 "We recognize the difficulty of the problem, and urge only that a rule dealing with links be dealt with on its own merits."

American Lighting Association	0	0	1	
American Motorcyclist Association	1	1	1	1 supports the IRS establishing limits on the percentage of an org's total political expenditures and requests public hearing.
American Petroleum Institute	0	0	1	1 Endorses National Association of Manufacturers
American Road & Transportation Builders Association (ARTBA)	0	0	1	1 Urges IRS to abandon the proposed guidance and work towards monitoring political activity in a manner which does not infringe on the central mission of tax exempt associations.
American Society of Association Executives	1	1	1	1 Rely on definitions from the FEC, or work with nonprofit leaders and tax law experts to establish a new definition of 'candidate-related Activity' with bright lines and safe harbors that enables the IRS to enforce limits on political campaign activity in a fair and consistent manner without chilling any organization's right to free speech."
American Society of Civil Engineers	0	0	1	
American Veterinary Medical Association	0	0	1	
Americans for Limited Government	0	0	1	
Americans for Tax Reform	0	0	1	1 But requests public hearings
Americans United for Life Action	0	0	1	1 Requests public hearings
Anti-Defamation League	0	0	1	
Arizona Chamber of Commerce and Industry	0	0	1	
Association of Assistive Technology Act Programs	1	1	1	
Association of Christian Schools International	0	0	1	
Association of Home Appliance Manufacturers	1	1	1	1 Follows American Society of Association Executives
Associated Oregon Industries	0	0	1	
Association of Washington Business	0	0	1	
Bauman Foundation	1	1	1	
Bell, McAndrews & Hiltachk	1	1	1	1 Concur with CCP's proposed alternatives.
Bipartisan group of national advocacy organizations	1	6	5	5 5 only includes organizations that didn't submit elsewhere
Blue Cross and Blue Shield of Minnesota	1	1	1	1 Strongly urge the IRS to distinguish between partisan and nonpartisan forms of democratic participation in the final rule to allow this valuable nonpartisan civic engagement activity to continue.
Brennan Center for Justice at NYU School of Law	1	1	1	

Business Council of New York State	0	0	1	Reject any effort to extend to c6s.
Care Net	0	0	1	
Cause of Action	0	0	1	"Further, we request that the IRS reconsider its definition of candidate-related political activity and abandon broad language that would prohibit tax-exempt organizations from engaging in traditionally nonpartisan activities that benefit the social welfare..."
Center for American Progress Action Fund	1	1	1	
Campaign For Community Change	1	1	1	
Campaign for Liberty	0	0	1	
Center for Competitive Politics	1	1	1	"We appreciate that the NPRM was issued with the intent to provide such clarity, which we agree is lacking under the present facts and circumstances analysis articulated by the Service."
Center for Equal Opportunity	0	0	1	
Center for Individual Freedom, American Commitment, Inc., and American Encore, Inc.	0	0	3	
Center for Media and Democracy	1	1	1	
Center for Non-Profits New Jersey	1	1	1	Endorses IS, National Council of Nonprofits, and Nonprofit vote
Center for Responsive Politics (OpenSecrets.org)	1	1	1	Endorses BLP
Center for Security Policy	0	0	1	
CitizenLink	0	0	1	
Citizens' Council for Health Freedom (Calls for public hearing)	0	0	1	Calls for public hearing
Citizens for a Constitutional Government	0	0	1	
Citizens for Responsibility and Ethics in Washington	1	1	1	
Citizens United & Citizens United Foundation	0	0	1	
Clean Elections Texas	1	1	1	
Colorado Nonprofit Association	1	1	1	
Common Cause	1	1	1	
Competitive Enterprise Institute	0	0	1	

Concerned Women for America/Concerned Women for America Legislative Action Committee	0	0	2	Withdraw but hold hearing
Council on Foundations	1	1	1	
CropLife America	0	0	1	
Disabled Citizens United	0	0	1	Facts and Circumstances should remain in use.
Disability Law & Advocacy Center of TN	1	1	1	"work closely with the regulated community to determine the best ways to address the issues raised in the NPRM " AFJ language.
DownsizeDC.org, Inc.	0	0	1	Endorses Free Speech Coalition comment.
Edison Electric Institute	1	1	1	regulation under facts and circumstances confusing, more clarification with bright-lines good, but don't change regs for c6s.
Election Integrity New Jersey, Inc.	0	0	1	But calls for hearings
Environment America	1	1	1	
Fair Share	1	1	1	
Food & Water Watch	1	1	1	"go back to the drawing board to develop a better approach"
Ford Foundation	0	0	1	
Foundation for Government Accountability, Freedom Foundation and Mackinac Center for Public Policy	0	0	3	
Free Speech Coalition and Free Speech Defense and Education Fund	0	0	2	If current laws inadequate, go to congress
FreedomWorks, Inc. & Tea Party Patriots, Inc.	0	0	2	But should hold hearings on the regulatory burdens the NPRM will cause.
FreedomWorks, Inc.	0	0	0	Freedom works did submit more than one comment, but I only counted them once (the same way I calculated the BLP)
Funders Committee for Civic Participation Sign on.	1	52	52	Not including the orgs that submitted elsewhere (Bauman and Ottinger)
Georgia Chamber of Commerce	0	0	1	
Global Cold Chain Alliance	0	0	1	
Greater Phoenix Chamber of Commerce	0	0	1	
Heritage Action for America	0	0	1	Should withdraw, suggestions in case they don't.
Hispanic Leadership Fund	0	0	1	

Home School Legal Defense Association	0	0	1	
Idaho Nonprofit Center	1	1	1	Endorses National Council of Nonprofits
Illinois Policy Institute, Illinois Policy Action	0	0	2	
Independent Sector & other nonprofits	1	106	106	Not including those that commented elsewhere
Independent Metal Craft LLC	0	0	1	
Indiana University (in support of American Council on Education comments)	0	0	1	Keep facts and Circs for c3s.
International Sign Association	0	0	1	
Institute for Justice	1	1	1	
Institute for Liberty	0	0	1	Requests public hearings
Interfaith Impact of New York State	0	0	1	Comment includes a paper entitled "One Dollar One Vote: Campagin Finance Reform as a Theological Imperative." I was unable to score it.
International Dairy Foods Association	0	0	1	
Jacksonville Alliance of Christian Voters	0	0	1	
Judicial Watch, Inc.	0	0	1	Withdraw, or form an advisory committee. Also requests hearings.
Justice at Stake	1	1	1	
Lakeland 912 Project	0	0	1	
Landmark Legal Foundation	1	1	1	If the IRS makes regs, they should apply to labor unions, urges IRS to consider these comments before finalizing any regs.
Las Vegas Tea Party	0	0	1	Submitted anonymously.
League of Women Voters Alameda	1	1	1	
League of Women Voters of Arapahoe County, Colorado	1	1	1	
League of Women Voters Berkeley Albany Emeryville	1	1	1	
League of Women Voters of the Charlottesville Area	1	1	1	
League of Women Voters of Connecticut	1	1	1	

League of Women Voters of Cook County, Illinois	1	1	1	
League of Women Voters of Delaware	1	1	1	
League of Women Voters of Diablo Valley	1	1	1	
League of Women Voters of Glendale/Burbank, CA	1	1	1	
League of Women Voters of Greater Tucson	1	1	1	
League of Women Voters of Hawaii County	1	1	1	
League of Women Voters of Illinois	1	1	1	
League of Women Voters of Kansas	1	1	1	
League of Women Voters of Lake County, IL	1	1	1	
League of Women Voters of Lake Forest/Lake Bluff Area	1	1	1	
League of Women Voters of Mississippi	1	1	1	
League of Women Voters of New Castle	1	1	1	
League of Women Voters of New Jersey	1	1	1	
League of Women Voters of Pulaski County	0	0	1	We, the League, have been respected for our independent point of view determined on the basis of careful consideration. Thus, to limit our ability to speak out on issues is to deny citizen democracy.
League of Women Voters of San Diego	1	1	1	
League of Women Voters of Santa Barbara, CA	1	1	1	
League of Women Voters of Somers, NY	0	0	1	Appears to call on the IRS to stop dark money by migrating offending 501c4s to 527s.
League of Women Voters of St. Louis	1	1	1	
League of Women Voters of Stillwater	1	1	1	
League of Women Voters of the Jackson Area	1	1	1	
League of Women Voters of the United States	1	1	1	
League of Women Voters of Wisconsin	1	1	1	

League of Women Voters Ohio	1	1	1	
League of Women Voters Snohomish County, Washington	1	1	1	
League of Women Voters, Capistrano Bay, CA	1	1	1	
Let Freedom Ring, Inc.	0	0	1	1 Calls the rules "odious." Asks for hearings and to testify.
Living Water Baptist Church	0	0	1	1 Uses the AFA Sample comment.
Maryland Nonprofits	1	1	1	1 Endorses AFJ and National Council for Nonprofits.
Missouri Alliance for Freedom and Empower Texans Inc.	1	2	2	2 agree that facts and circumstances lacks sufficient clarity. Hope IRS will promulgate regulations with greater clarity but should do so in a way that doesn't unnecessarily burden c4s and others.
Minnesota Chamber of Commerce	0	0	1	
Montana League of Rural Voters	1	1	1	1 Withdraw and work with us for a better approach.
Montana Native Vote	1	1	1	
Motorcycle Riders Foundation	1	1	1	1 "Some reform to those groups spending astronomical amounts of money for election purposes is warranted." "urge the commissioner not to issue this final rule without a public hearing."
NAACP	1	1	1	1 "agree that powerful wealthy interests should not be able to hid their political campagin expenditures through 501(c)(4) organizations."
NAACP-National Voter Fund (New rules should be narrowly tailored)	1	1	1	
National Alliance of Community Economic Development Associations (with 17 CDCs)	0	0	17	
National Alliance on Mental Illness	1	1	1	1 "Bright Line Rules, applicable to everyone"
National Association of Community Health Centers	1	1	1	
National Association of Latino Elected and Appointed Officials	1	1	1	1 Withdraw and work with us for a better approach.
National Association of Manufacturers	0	0	1	
National Center for Learning Disabilities	1	1	1	
National Committee for Responsive Philanthropy	1	1	1	
National Congress of American Indians	1	1	1	1 "Consider the harm these new provisions would have and modify the rule accordingly."
National Council of La Raza Action Fund, Inc.	1	1	1	1 "We strongly encourage the effort to address abuse of Section 501c4 under the IRC, but not at the expense of undermining the ability of social welfare groups to promote the common good and general welfare of communities..."

National Council of Nonprofits	1	1	1	"Withdraw the proposed regulations and begin anew with guiding principles in mind"
National Defense Committee	0	0	1	
National Disability Rights Network	1	1	1	Withdraw and work with us for a better approach.
National Gay and Lesbian Task Force	1	1	1	
National League of Taxpayers (petition)	0	0	1	
National Marine Manufacturers Association	0	0	1	Opposes the proposal to expand definition of candidate related activity to apply to c6s.
National Pro-Life Alliance (petition)	0	0	1	
National Retail Federation	0	0	1	If IRS insists on moving forward, NRF opposes any effort to export these rules to c6s.
National Rifle Association of America	1	1	1	This keep-em guessing facts and circumstances test is intolerable and must be replaced. Our compliance with the tax laws has been extraordinarily expensive and time-consuming, however, in large part because so many of the Service's regulations and administrative rules governing social welfare organizations are vague and confusing. NRA Therefore applauds the Service for
National Right to Life Committee	0	0	1	
National Right to Work Committee	0	0	1	
National Shooting Sports Foundation	0	0	1	Reconsider adopting this reg, especially any rules that would negatively impact c6s.
New Progressive Alliance	1	1	1	
New Yorkers for Constitutional Freedoms	0	0	1	
Nonprofit VOTE	1	1	1	Recommends Treasury revise this first draft to create rules that would protect all nonpartisan voter education and engagement.
North American Die Casting Association	0	0	1	
North Carolina Chamber	0	0	1	
Northern Plains Resource Council	1		1	Withdraw and work with us for a better approach.
Nebraska Christian Home Educators Association	0	0	1	
NPES The Association for Suppliers of Printing, Publishing and Converting Technologies	0	0	1	
Numbers USA	0	0	1	
On The Level, Inc.	1	1	1	Withdraw and work with advocacy groups to clearly define social welfare.

Ottinger Foundation, The Leonard and Sophie Davis Fund and The Woodbury Fund	1	3	3	
Our Generation, Inc.	0	0	1	
People For the American Way	1	1	1	Commends IRS for launching the rulemaking, strongly supports its underlying purpose, encourages its continuation with corrective measures.
Philanthropy Roundtable	0	0	1	Reconsider significantly expanded definition of candidate related activity.
Precision Machined Products Association	0	0	1	reject or ensure the rules are not extended.
Precision Metalforming Association	0	0	1	
Project Vote	1	1	1	
Protect C4 Free Speech	0	0	1	
Providers' Council	1	1	1	
Public Citizen	1	1	1	
Public Citizen (25,054 petition)	1	1	0	Number 0 because we already counted Public Citizen
Public Interest Coalition	1	1	1	Pasted Common Cause Comments IRS-2013-0038-26832
Rep. Chris Van Hollen, Democracy 21, Campaign Legal Center	1	3	3	
Rep. Chris Van Hollen, Public Citizen, Democracy 21, Campaign Legal Center	1	0	0	0 Because these orgs are already counted.
RI Center for Freedom & Prosperity	0	0	1	"The Right to freely comment on how closely or not any public official aligns with those ideas, is a vital right to maintaining a robust democracy."
Right to work Foundation	0	0	1	
Rio Grande Foundation	0	0	1	
ROC Exposed	0	0	1	
Rock the Vote	1	1	1	Urge the IRS and Treasury to rework the draft regulations with objective definitions and safe harbor exceptions.
Rockefeller Brothers Fund	1	1	1	
Seminole County League of Women Voters	1	1	1	Need real transparency and tough rules.
Sergeants Benevolent Association of the NYPD	0	0	1	"we urge the IRS to reconsider what it is doing"

Solid Ground	1	1	1	Withdraw and work with regulated community to come up with better approach.
Small Business & Entrepreneurship Council	0	0	1	Proposed rules are an extreme approach
Stop This Insanity, Inc.	0	0	1	
Strickland Brockington Lewis, LLP	0	0	1	
Tampa 912 Project	0	0	1	
Task Force on Election Reform (same as Larson Letter)	1	1	1	
Taxpayers Protection Alliance	0	0	1	
Tea Party Patriots	0	0	0	0 because already counted above
Tea Party of South Carolina	0	0	1	
Texas Association of Business	0	0	1	
Texas Classroom Teachers Association	1	1	1	
The 60 Plus Association, Inc.	0	0	1	
The Association for Hose & Accessories Distribution	0	0	1	
The Arc	1	1	1	
The Arc Colorado	1	1	1	
The Arc Maryland	1	1	1	
The Arc New Mexico	1	1	1	
The Arc North Carolina	1	1	1	
The Arc South Carolina	1	1	1	
The Arc Tennessee	1	1	1	
The Bright Lines Project	1	1	1	
The Bus Federation Action Fund	1	1	1	

The Conservative Caucus Inc.	0	0	1	Convene a hearing.
The Council for Citizens Against Government Waste	0	0	1	
The Federation for American Immigration Reform	0	0	1	Convene a hearing.
The Heritage Foundation	0	0	1	Should withdraw, suggestions in case they don't.
The Jewish Federations of North America	1	1	1	More efficient rules are a laudable goal, but NPRM is not the answer.
The Leadership Conference on Civil and Human Rights	0	0	1	Proposal to include activities seeking to influence nominations and appointments to executive and judicial branch positions has no legal basis, and we urge you to drop it entirely from any final regulation.
The Sunlight Foundation	1	1	1	
The University of the District of Columbia – David A. Clarke School of Law's Community Development Law Clinic	1	1	1	
TN Chapter Sierra Club	0	0	1	
Tradition, Family, Property, Inc.	0	0	1	Withdraw or substantially revise to protect 1st amend.
Traditional Values Coalition	0	0	1	
Twinbrooke Women's Group	0	0	1	Pasted from AFA comments. IRS-2013-0038-42181
Union of Concerned Scientists	1	1	1	
U.S. Chamber of Commerce	0	0	1	Withdraw and focus attention on putting in place protections against political decision making under the existing regulatory standards.
United States Conference of Catholic Bishops	0	0	1	Appreciates the concerns Treasury has set forth prompting the NPRM, but it creates more problems than it solves.
United States Public Interest Research Group	1	1	1	
Virginia Society of Association Executives	1	1	1	Agree with American Society of Association Executives.
Washington Housing Alliance Action Fund	1	1	1	
Washington Low Income Housing Alliance with 15 other groups	1	16	16	
Washington University in St. Louis (supports American Council on Education comments)	0	0	1	
Western Organization of Resource Councils	1	1	1	
Wyoming Liberty Group and Republic Free Choice	1	1	1	Better still, Treasury and IRS should reconsider rules, such as those proposed by other commenters, that encourage civic engagement, promote the exercise of free speech and association, and cement the special protection of the First Amendment in its rules.

