January 28, 2003

Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224
Attn: David W. Jones
T:EO:RA

**RE: Announcement 2002-87—Comments on Form 990**

Dear Mr. Jones:

Public Citizen, Common Cause, Democracy 21, and the Center for Responsive Politics respectfully submit the following comments to improve both the content and quality of information provided on the financial activity Form 990 filed with the IRS by non-profit organizations.

First, we want to emphasize that we fully support the IRS proposal to mandate that **501(c) 4 through 6 and 527 organizations complete Form 990 Schedule A, Parts I, II and VII. This proposal would significantly help the public's understanding of the roles nonprofits play in federal and campaign financing. Information about an organization's highest paid directors and consultants and transfers and other relationship between organizations will help us understand what connections, if any, there are between one organization and another and if groups are affiliated.**

## A. Introduction: Lost Between Election Law and the Internal Revenue Code

Before addressing the specific recommendations for improving the information provided on Form 990, it may be useful to discuss first the concerns of the signatories in the reporting requirements for non-profit organizations.

Although the Internal Revenue Service is not, and should not be, an agency charged with regulating electioneering activities of independent organizations, recent changes in both the Federal Election Campaign Act (FECA) and the Internal Revenue Code (IRC) have placed the IRS in the position of managing the filing and disclosure of certain financial transactions relevant to electioneering activities. Specifically, the Bipartisan Campaign Reform Act of 2002 and the 527 Disclosure Act of the same year have elevated the involvement of the IRS in the disclosure side of monitoring electioneering activity in federal campaigns.

For well over a decade, some independent groups have made use of federal tax laws to evade the disclosure requirements and, more egregiously, the contribution limits of FECA. Cloaked as Section 527 groups or 501(c) non-profit organizations, some independent groups learned that by simply avoiding the magic words of "express advocacy" as defined by the courts and the Federal Election Commission (FEC), they could register with the IRS as a political [Section 527] or non-profit organization [501(c)] that does not conduct explicit campaign activity. As a "noncampaign entity," these groups were no longer required to register as PACs with the FEC and fell outside federal campaign finance laws.[1]

Originally, registering as a Section 527 group was the evasion of choice for most of these independent organizations, since Section 527s can devote most, if not all, of their resources to electioneering activities short of express advocacy. 501(c) non-profit organizations could devote a "substantial" part of their resources to electioneering activities short of express advocacy, but could not make electioneering their "primary purpose."

Widely known as "stealth PACs," Section 527s became a target of legislative scrutiny. Congress approved legislation in 2000 that subjected financial filings by 527s to public disclosure, and further strengthened the 527 disclosure law again in 2002. The new 527 Disclosure Act required the IRS, among other things, to mandate timely and thorough electronic reporting of Section 527 financial activity. The IRS is presently enhancing its electronic filing and Web disclosure systems to meet this statutory requirement.

Meanwhile, the Bipartisan Campaign Reform Act of 2002 (BCRA) has expanded the definition of electioneering activity subject to campaign finance laws to include not only messages of express advocacy but also "electioneering communications." Electioneering communications are broadcast messages that depict a candidate for federal office and are aired shortly before the election. These types of campaign advertisements are subject both to FECA's disclosure requirements and the contribution source prohibitions. Additionally, such advertisements cannot be paid for by soft money—funds that fall outside FECA's regulatory schema.

For independent groups that still wish to evade federal campaign finance law, the joint effect of these two new laws makes registering as a 501(c) non-profit group somewhat more attractive than registering as a Section 527. BCRA has made non-profit groups the only viable avenue left for soft money in federal elections. Meanwhile, the 527 disclosure law applies only to Section 527s, not to 501(c) non-profit groups. As a result, while the campaign finance law encourages some soft money to flow into non-profit entities, the tax code establishes 501(c)s as the

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[1] It is critical in attempting to understand the permissible political activities of non-profit organizations to realize that two different sets of laws regulate these activities: the Federal Election Campaign Act (FECA) and the Internal Revenue Code. Both laws use different definitions of "electioneering" activities and seek different objectives in the regulation of organizations.

FECA specifically regulates campaign activity of organizations. In so doing, FECA operates on a very narrow definition of electioneering activity. Under the Federal Election Campaign Act, as amended by BCRA, electioneering activity includes:

- *Express advocacy* communications, which employ the "magic words" of "vote for," "vote against, "elect" or something comparable; and
- *Electioneering communications,* broadcast ads which depict a federal candidate within 60 days of a general or runoff election or 30 days before a primary election, and which target the voting constituency in that election.

The Internal Revenue Code specifically regulates the tax status of organizations. As such, the tax code uses a broad definition of *electioneering activity*, which is any activity designed to influence the election or appointment of individuals to federal, state or local office or office in a political organization. Electioneering activities for tax purposes include electioneering issue advocacy and voter mobilization efforts, which commonly are not included in FECA's definition of electioneering.

organizations that disclose the least information among non-profits about their financial activities.

The primary disclosure requirement applicable to 501(c)s is the filing of Form 990. Form 990 filings do not adequately reveal the financial activity of many of these non-profit groups because:

- Form 990 reports are filed only annually, even in election years.
- Lengthy extensions of the filing deadlines are readily granted.
- The reports are filed in paper format, not electronically.
- Form 990s are not made available on the IRS Web site and must be requested in person or in writing from the IRS in Ogden, Utah, or from the principal headquarters of the 501(c) organization.
- The financial disclosure requirements on Form 990s are very general and ambiguous, combining such crucial categories as “lobbying expenditures” with “electioneering expenditures” and providing no itemized breakdown of contribution and expenditure data, including by date.
- Transfers of funds between non-profit groups are not adequately recorded on Form 990 and its supplemental schedules.

The filing and disclosure requirements of non-profit groups under the Internal Revenue Code must be sufficient to enable the IRS to monitor and enforce compliance with tax law, but not so extensive as to impose overly burdensome and restrictive constraints on charitable and educational organizations. At the same time, the IRS needs to recognize that some groups are using the tax code to evade other federal laws, such as the federal election laws, and design the reporting requirements of the tax code to discourage such behavior.

## B. Recommendations for Reform of Filing Requirements for Non-Profit Groups

In order to help preserve the integrity of both federal election law and the Internal Revenue Code, several modifications are recommended by Public Citizen, Common Cause, Democracy 21 and the Center for Responsive Politics to the filing and disclosure requirements of Form 990s for non-profit groups.

### *1. Require non-profit organizations to distinguish expenditures made for lobbying activities and expenditures made for electioneering activities on Line 85 of Form 990.*

Presently, Form 990 and its supplemental Schedule A approach the expenditure activity of non-profit organizations with a focus on lobbying activities rather than electioneering activities. This is probably attributable to the assumption that non-profit organizations under the tax code are intended primarily to be educational or lobbying entities rather than political organizations. [Additional electioneering reporting requirements are established only for organizations that file under the special provisions of Section 527 of the tax code.]

As shown on Line 85(d) of Form 990, for example, lobbying expenditures are aggregated with political expenditures, allowing neither the IRS nor the public to determine how much was allocated to which activity.

While Line 81(a) does ask an organization to report its political expenditures, that term is not clearly defined and is routinely ignored by most filers. Section 527s are not required to answer Line 81, but 501(c) non-profits that waged electioneering activity are required to fill out Line 81. A survey of 501(c) non-profits that conducted among the largest electioneering drives for and against candidates, as documented by data from the Campaign Media Analysis Group (CMAG),[2] found that none of these groups filed any expenditure activity for "political purposes" on Line 81.[3] Most electioneering non-profits simply ignored Line 81; others filed "0" expenditures on Line 81. Yet, each of these groups reported massive "lobbying expenditures" combined with "political expenditures" on Line 85.

For example, in the 2000 election cycle—the most recent year in which reliable data has been retrieved for several groups—the Business Roundtable aired more than 8,000 television ads, many of which were designed to affect candidate elections. Yet, the Business Roundtable reported no political expenditures on Line 81 and a whopping $21 million in combined lobbying and political expenditures on Line 85. [*See* Appendix A.] Many of those expenditures were in fact made to promote or attack candidates, such as the Business Roundtable television ad which aired in Missouri promoting the candidacy of John Ashcroft. [*See* Appendix B.]

Americans for Job Security (AJS) is another 501(c) non-profit that led the list of electioneering non-profit groups, ranking seventh in the nation in the 2000 election cycle with nearly 6,000 television ads. Yet, AJS declared no political expenditures on Line 81 and declared $11 million in expenditures for joint lobbying and political activities. [*See* Appendix C.] But most of those expenditures went to pay for ads promoting Bush or attacking Gore during the presidential election, such as the attached anti-Gore ad. [*See* Appendix D.]

The Chamber of Commerce is another typical example of a group that launched extensive electioneering activities in 2000 but reported no "political expenditures" on Line 81. The Chamber did file more than $35 million in combined lobbying and political expenditures on Line 85. [*See* Appendix E.] Some of those expenditures, if not most, actually went to pay for television ads attacking the candidacies of Debbie Stabenow and others. [*See* Appendix F.]

It is important for both the IRS and the public to know the difference between lobbying expenditures and electioneering expenditures. This obfuscation of the two under the current reporting requirements: (i) makes IRS enforcement of ensuring that non-profits register as the appropriate tax exempt entities more complicated; and (ii) provides a haven for those organizations that wish to evade proper disclosure of their political activities.

The IRS is not provided with any substantive information on Form 990 to make a judgment on whether an organization has exceeded the permissible "substantial" standard for electioneering

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[2] Craig Holman and Luke McLoughlin, BUYING TIME 2000 (New York: Brennan Center for Justice, 2001).

[3] The terms "political purposes" and "electioneering activities" are used inter-changeably in the Internal Revenue Code. An expenditure for "political purposes is defined in the Form 990 Instruction booklet as "one intended to influence the selection, nomination, election, or appointment of anyone to Federal, state or local public office, or office in a political organization, or the election of Presidential or Vice Presidential electors." 2001 Instructions for Form 990 and Form 990-EZ, at 27.

activity applicable to 501(c) non-profit organizations. In order to determine whether an organization has moved into the "primary purpose" standard for Section 527 status or even the FECA requirements for political committees, the IRS must be provided at least some information of the amount of expenditures made for political purposes. Otherwise, any such determination would require the filing of a complaint, presumably based on insufficient information, followed by an audit.

In addition to making IRS enforcement more difficult, the aggregation of lobbying with electioneering expenditures conceals from the public the extent of electioneering activity conducted by legitimate as well as illegitimate 501(c) non-profits. Nowhere on Form 990, or its supplemental forms, is the public provided information on how much money is spent by an organization on lobbying legislation versus how much is spent on electioneering for or against candidates. This information is essential in assessing the nature of a non-profit organization. Without a distinction between lobbying and electioneering expenditures, members of a non-profit are denied useful information in judging whether their organization is playing a proper role in promoting their goals. And without such a distinction, members of the public are denied a means of identifying which non-profit organizations may in fact be political organizations attempting to evade disclosure laws.

***2. Require all 501(c)(4), (5), and (6) non-profit organizations to complete Lines 81 and 85 of Form 990, even if the totals for lobbying expenditures and electioneering expenditures amount to zero.***

Currently, many non-profit organizations decide not to complete Lines 81 and 85 of Form 990, for whatever reason. Our research suggests that many of these non-profits choose instead to aggregate lobbying and electioneering expenses with all other group expenses. All 501(c)(4), (5), and (6) non-profit groups should be required to report total expenditures on lobbying activity and total expenditures on electioneering activity on Form 990.

***3. Require that 501(c)(3) charities, and 501(c)(4), (5), and (6) non-profit organizations report sub-totals of lobbying expenditures and electioneering expenditures by functional category.***

A general but reasonable description of types of expenditures associated with lobbying activity and electioneering activity could be achieved through either one of two modifications to Form 990 reporting requirements.

One such remedy would be to add two new columns to Section II of Form 990, "Statement of Functional Expenses," Lines 22-44, to include column "(E) Lobbying," and column "(F) Electioneering." This would provide a breakdown of lobbying expenses and electioneering expenses by the same general categories for which non-profit organizations are required to breakdown expenses associated with "Program Services," "Management and General," and "Fundraising." [Although under this option an additional Line should be added to Section II which would provide a breakdown of expenditures by "Media Advertisements."]

An alternative remedy would be to revise the disclosure fields of Form 990 Schedule A and require all 501(c)(3) charities and 501(c)(4), (5), and (6) non-profit groups and Section 527s to file the modified Schedule A.

Once again, Schedule A like the rest of Form 990 focuses on lobbying activities rather than electioneering activities, in this case largely due to the fact that Schedule A is primarily designed for 501(c)(3) charities (which, presumably, conduct little electioneering activity). Form 990 could be expanded to require, first, that all 501(c)(3) charities, and 501(c)(4), (5), and (6) non-profit groups and Section 527 groups file Schedule A and, second, that Schedule A include separate disclosure of lobbying activities and electioneering activities.

In order to achieve the second objective, the following modifications to Schedule A would be appropriate:

- Part III, “Statements About Activities,” should include a Line for total spent on electioneering activity.
- Part VI-A, “Lobbying Expenditures,” should include totals for electioneering expenditures as well as lobbying expenditures; be designed to indicate not just the 20% electing threshold for charities, but the “substantial” versus “primary purpose” threshold for other non-profit groups as well; and be required of all non-profit entities.
- Part VI-B, “Lobbying Activity,” should be designed to provide sub-totals each for lobbying activity and electioneering activity; and also be required of all non-profit entities. The categories of expenditures provided in the current Part VI-B is the most meaningful breakdown of expenditure activity for political purposes offered anywhere in Form 990 and its supplemental parts.

### *4. Provide a means for tracking transfers of funds between 501(c)(3) charities, 501(c) non-profit organizations, trusts, and Section 527 groups.*

Funds have long been commonly transferred between non-profit entities, frequently with one group [such as a 501(c)(3) charity] serving as a fundraising vehicle for another entity [such as a 501(c)(4) non-profit group]. Similar transfers of funds are common among 501(c) non-profit groups and Section 527s.

While there is nothing inappropriate in this practice of fund transfers among non-profit entities, it is reasonable to expect such transfers to play an ever-larger role in the flow of soft money into federal and state elections. The financial inter-relationships among non-profit entities are likely to become much more important and extensive in the post-BCRA environment and, as some groups seek to evade federal campaign finance law, more difficult to monitor. It is imperative to preserve the integrity of both the campaign finance law and the tax code that the IRS provide a reasonable means for tracking the flow of money between non-profit entities.

A useful system of monitoring transfers between non-profit entities could be accomplished either by: (i) requiring all 501(c)(3) charities, 501(c) non-profit groups, Section 4947 trusts and Section

527s to complete Part VII of Schedule A; or (ii) move Part VII of Schedule A into Form 990 for all to complete.

### *5. End the practice of automatic extensions of Form 990 filing deadlines for non-profit entities.*

Currently, non-profit entities are required to file Form 990 reports annually, due the 15th day of the 5th month after the organization's accounting period ends. Non-profit groups, however, are provided an automatic 3-month extension on the filing deadline simply upon request, and an additional 3-month extension for cause (via Form 8868). Judging from our research, most non-profits opt for the automatic extension and many non-profits continue that extension for a half year after the filing deadline. The second 3-month extension "for cause" is routinely granted for the most trivial of reasons, such as the "books and records are not in proper order" excuse once used by United Seniors Association. These extensions have effectively undermined timely access to the financial reports of most non-profit organizations.

With public access to timely financial reports of non-profits becoming more important in the post-BCRA environment, the IRS should end the practice of automatic and trivial extensions of the filing deadlines. Of course, extensions should be granted for cause, but as with the filing deadlines for all other taxpayers, the cause should be justifiable.

### *6. The IRS should consider providing public access to Form 990 filings on its Web site.*

As discussed earlier, obtaining the Form 990 of any particular non-profit group is an arduous task, despite the fact that these are public records. A group's Form 990 must be requested in writing from the IRS or in person at the organization's headquarters.
Since Form 990s are public records of notable interest to the public, some research institutions, such as GuideStar and the Urban Institute, have been attempting to place these records on-line via their own Web sites. But these public disclosure efforts are limited in scope, and should be the responsibility of the IRS.

In response to statutory requirements of enhancing on-line access to Section 527 financial records, the IRS is presently restructuring its Internet services and improving its Web site for all IRS activity (not just Section 527 disclosure). Once the IRS has designed and implemented an effective electronic filing and disclosure system for Section 527 groups, the agency should extend this valuable service to improve public disclosure of Form 990s for all non-profit organizations.

Sincerely:

Craig Holman, Public Citizen
Larry Noble, Center for Responsive Politics
Celia Wexler, Common Cause
Fred Wertheimer, Democracy 21

Frank Clemente, Public Citizen
Paul Sanford, Center for Responsive Politics
Don Simon, Common Cause
Amy Rosenbaum, Democracy 21

# Appendix A

# Business Rountable
# Form 990
# Year 2000

Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust**

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

**2000**

Open to Public Inspection

**A** For the 2000 calendar year, OR tax year period beginning and ending

**B** Check if applicable:
☐ Change of address
☐ Change of name
☐ Initial return
☐ Final return
☐ Amended return (also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization
THE BUSINESS ROUNDTABLE

**COPY**

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1615 L STREET, NW | 1100

City or town, state or country, and ZIP
WASHINGTON, DC 20036

**D** Employer identification number
23-7236607

**E** Telephone number
202-872-1260

**F** Check ▶ ☐ if application pending

**G** Organization type (check only one) ▶ ☒ 501(c) ( 6 ) ◀ (insert no.) ☐ 527 OR ☐ 4947(a)(1)

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

(H and I are not applicable to section 527 orgs.)

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☒ No
(If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

**J** Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) ▶

**I** Enter 4-digit group exemption no. (GEN) ▶

**K** Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**L** Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶ ☒

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

| | | | | | |
|---|---|---|---|---|---|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received: | | | |
| | a | Direct public support | 1a | | |
| | b | Indirect public support | 1b | | |
| | c | Government contributions (grants) | 1c | | |
| | d | **Total** (add lines 1a through 1c) (cash $ noncash $ ) | | 1d | 0. |
| | 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | | 2 | |
| | 3 | Membership dues and assessments | | 3 | 19,315,400. |
| | 4 | Interest on savings and temporary cash investments | | 4 | 1,206,666. |
| | 5 | Dividends and interest from securities | | 5 | 561,209. |
| | 6 a | Gross rents | 6a | | |
| | b | Less: rental expenses | 6b | | |
| | c | Net rental income or (loss) (subtract line 6b from line 6a) | | 6c | |
| | 7 | Other investment income (describe ▶ ) | | 7 | |
| | 8 a | Gross amount from sale of assets other than inventory — (A) Securities / (B) Other | 8a | | |
| | b | Less: cost or other basis and sales expenses | 8b | | |
| | c | Gain or (loss) (attach schedule) | 8c | | |
| | d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | | 8d | |
| | 9 | Special events and activities (attach schedule) | | | |
| | a | Gross revenue (not including $ of contributions reported on line 1a) | 9a | | |
| | b | Less: direct expenses other than fundraising expenses | 9b | | |
| | c | Net income or (loss) from special events (subtract line 9b from line 9a) | | 9c | |
| | 10 a | Gross sales of inventory, less returns and allowances | 10a | | |
| | b | Less: cost of goods sold | 10b | | |
| | c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | | 10c | |
| | 11 | Other revenue (from Part VII, line 103) | | 11 | |
| | 12 | **Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | | 12 | 21,083,275. |
| Expenses | 13 | Program services (from line 44, column (B)) | | 13 | |
| | 14 | Management and general (from line 44, column (C)) | | 14 | |
| | 15 | Fundraising (from line 44, column (D)) | | 15 | |
| | 16 | Payments to affiliates (attach schedule) | | 16 | |
| | 17 | **Total expenses** (add lines 16 and 44, column (A)) | | 17 | 29,101,720. |
| Net Assets | 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | | 18 | -8,018,445. |
| | 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | | 19 | 18,658,526. |
| | 20 | Other changes in net assets or fund balances (attach explanation) | | 20 | 0. |
| | 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | | 21 | 10,640,081. |

023001
12-19-00 LHA **For Paperwork Reduction Act Notice, see page 1 of the separate instructions.** Form 990 (2000)

## Part VI Other Information

| | | | | N/A | Yes | No |
|---|---|---|---|---|---|---|
| 76 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | 76 | | | | X |
| 77 | Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes. | 77 | | | | X |
| 78 a | Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | 78a | | | | X |
| b | If "Yes," has it filed a tax return on Form 990-T for this year? | 78b | N/A | | | |
| 79 | Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement. | 79 | | | | X |
| 80 a | Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? | 80a | | | | X |
| b | If "Yes," enter the name of the organization ▶ ______ and check whether it is ☐ exempt OR ☐ nonexempt. | | | | | |
| 81 a | Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 | 81a | 0. | | | |
| b | Did the organization file Form 1120-POL for this year? | 81b | | | | X |
| 82 a | Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? | 82a | | | | X |
| b | If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) | 82b | N/A | | | |
| 83 a | Did the organization comply with the public inspection requirements for returns and exemption applications? | 83a | | | X | |
| b | Did the organization comply with the disclosure requirements relating to quid pro quo contributions? | 83b | | | X | |
| 84 a | Did the organization solicit any contributions or gifts that were not tax deductible? | 84a | | | X | |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 84b | | | X | |
| 85 | *501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members? | 85a | | | | X |
| b | Did the organization make only in-house lobbying expenditures of $2,000 or less? | 85b | | | | X |
| | *If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.* | | | | | |
| c | Dues, assessments, and similar amounts from members | 85c | 19,315,400. | | | |
| d | Section 162(e) lobbying and political expenditures | 85d | 21,460,529. | | | |
| e | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices | 85e | 7,338,712. | | | |
| f | Taxable amount of lobbying and political expenditures (line 85d less 85e) | 85f | 14,121,817. | | | |
| g | Does the organization elect to pay the section 6033(e) tax on the amount in 85f? | 85g | | | | X |
| h | If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? | 85h | | | X | |
| 86 | *501(c)(7) organizations.* Enter: a Initiation fees and capital contributions included on line 12 | 86a | N/A | | | |
| b | Gross receipts, included on line 12, for public use of club facilities | 86b | N/A | | | |
| 87 | *501(c)(12) organizations.* Enter: a Gross income from members or shareholders | 87a | N/A | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 87b | N/A | | | |
| 88 | At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX | 88 | | | | X |
| 89 a | *501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A | | | | | |
| b | *501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction | 89b | N/A | | | |
| c | Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 | ▶ | N/A | | | |
| d | Enter: Amount of tax on line 89c, above, reimbursed by the organization | ▶ | N/A | | | |

90 a List the states with which a copy of this return is filed ▶ DISTRICT OF COLUMBIA

b Number of employees employed in the pay period that includes March 12, 2000 | 90b | 13

91 The books are in care of ▶ DEWEY WELCH Telephone no. ▶ 202-872-1260

Located at ▶ 1615 L STREET, NW, WASHINGTON, DC ZIP code ▶ 20036

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041*- Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ | 92 | N/A

# Appendix B

## Business Roundtable

## Television Advertisement In the 2000 Election Cycle:

## “Ashcroft from the Start”

CMR

**Ad Detector**

**BRAND:** POL-US SENATE+
**TITLE:** MO/BRT Ashcroft From the Start
**COMMERCIAL:** MO/BRT Ashcroft From the Start 1 of 1
**LENGTH:** 30
**FRAMES:** 7

**CMAG REPORTS**

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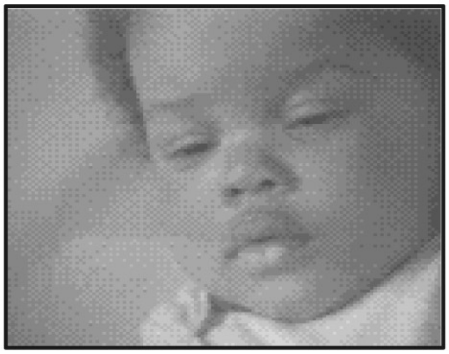
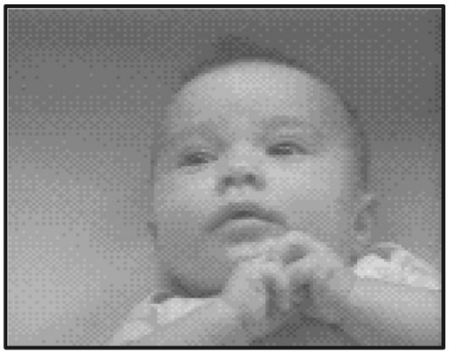
A007S02Q.ESB

**[Announcer]: A week from the start, everybody needs a helping hand, and it's up to all of us to make sure they get it. Our children are our future,**

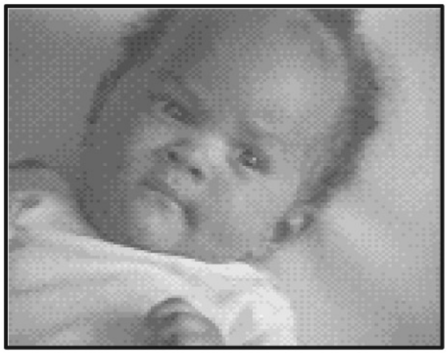


**and their future should include the very best education possible,**



**A meaningful job and an America opening**

**foreign markets around the globe, spreading peace and prosperity.**



**That's what Senator John Ashcroft has been fighting for.**

**Call him and thank him for fighting for us and them.**

**[PFB Business Roundtable]**

# Appendix C

# Americans for Job Security
# Form 990
# Year 2000

Form **990**

# Return of Organization Exempt From Income Tax

**Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust**

Department of the Treasury
Internal Revenue Service

**Note:** *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No. 1545-0047

**1999**

This Form is Open to Public Inspection

**A** For the 1999 calendar year, OR tax year period beginning 11/01 , 1999, and ending 10/31/2000

**B** Check if:
☐ Change of address
☐ Initial return
☐ Final return
☐ Amended return (required also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization
AMERICANS FOR JOB SECURITY

Number and street (or P.O. box if mail is not delivered to street address)
1240 NORTH PITT STREET

Room/suite
150

City or town, state or country, and ZIP + 4
ALEXANDRIA, VA 22314

**D** Employer identification number
52-2062978

**E** Telephone number
(703) 535-3110

**F** Check ▶ ☐ if exemption application is pending

**G** Type of organization -- ▶ ☒ Exempt under section 501(c) ( 6 ) ◀ (insert number) OR ▶ ☐ section 4947(a)(1) nonexempt charitable trust

**Note:** Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

**H** (a) Is this a group return filed for affiliates? ☐ Yes ☒ No

(b) If "Yes," enter the number of affiliates for which this return is filed ▶

(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

**I** If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ▶

**J** Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) ▶

TAXPAYER COPY

**K** Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**Note:** *Form 990-EZ may be used by organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year.*

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 15.)

| | | | | | |
|---|---|---|---|---|---|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received: | | | |
| | a | Direct public support | 1a | | |
| | b | Indirect public support | 1b | | |
| | c | Government contributions (grants) | 1c | | |
| | d | Total (add lines 1a through 1c) (attach schedule of contributors) (cash $ noncash $ ) | | 1d | |
| | 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | | 2 | |
| | 3 | Membership dues and assessments | | 3 | 11,725,100. |
| | 4 | Interest on savings and temporary cash investments | | 4 | 14,252. |
| | 5 | Dividends and interest from securities | | 5 | |
| | 6a | Gross rents | 6a | | |
| | b | Less: rental expenses | 6b | | |
| | c | Net rental income or (loss) (subtract line 6b from line 6a) | | 6c | |
| | 7 | Other investment income (describe ▶ ) | | 7 | |
| | 8a | Gross amount from sales of assets other than inventory | 8a | (A) Securities | (B) Other |
| | b | Less: cost or other basis and sales expenses | 8b | | |
| | c | Gain or (loss) (attach schedule) | 8c | | |
| | d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | | 8d | |
| | 9 | Special events and activities (attach schedule) | | | |
| | a | Gross revenue (not including $ of contributions reported on line 1a) | 9a | | |
| | b | Less: direct expenses other than fundraising expenses | 9b | | |
| | c | Net income or (loss) from special events (subtract line 9b from line 9a) | | 9c | |
| | 10a | Gross sales of inventory, less returns and allowances | 10a | | |
| | b | Less: cost of goods sold | 10b | | |
| | c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | | 10c | |
| | 11 | Other revenue (from Part VII, line 103) | | 11 | |
| | 12 | Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | | 12 | 11,739,352. |
| Expenses | 13 | Program services (from line 44, column (B)) | | 13 | 10,664,386. |
| | 14 | Management and general (from line 44, column (C)) | | 14 | 61,766. |
| | 15 | Fundraising (from line 44, column (D)) | | 15 | 170,079. |
| | 16 | Payments to affiliates (attach schedule) | | 16 | |
| | 17 | Total expenses (add lines 16 and 44, column (A)) | | 17 | 10,896,231. |
| Net Assets | 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | | 18 | 843,121. |
| | 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | | 19 | 190,655. |
| | 20 | Other changes in net assets or fund balances (attach explanation) | | 20 | |
| | 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | | 21 | 1,033,776. |

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form **990** (1999)

## Part VI Other Information (See Specific Instructions on page 26.)

| | | | | Yes | No |
|---|---|---|---|---|---|
| 76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | | | 76 | | X |
| 77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes. | | | 77 | | X |
| 78a Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | | | 78a | | X |
| b If "Yes," has it filed a tax return on Form 990-T for this year? | | | 78b | N/A | |
| 79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement | | | 79 | | X |
| 80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? | | | 80a | | X |
| b If "Yes," enter the name of the organization ▶ ______ and check whether it is ☐ exempt OR ☐ nonexempt. | | | | | |
| 81a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 | 81a | NONE | | | |
| b Did the organization file Form 1120-POL for this year? | | | 81b | | X |
| 82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? | | | 82a | | X |
| b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) | 82b | N/A | | | |
| 83a Did the organization comply with the public inspection requirements for returns and exemption applications? | | | 83a | X | |
| b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? | | | 83b | X | |
| 84a Did the organization solicit any contributions or gifts that were not tax deductible? | | | 84a | X | |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | | 84b | X | |
| 85 *501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members? | | | 85a | | X |
| b Did the organization make only in-house lobbying expenditures of $2,000 or less? | | | 85b | | X |
| If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year. | | | | | |
| c Dues, assessments, and similar amounts from members | 85c | 11,725,100. | | | |
| d Section 162(e) lobbying and political expenditures | 85d | 11,036,247. | | | |
| e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices | 85e | 11,725,100. | | | |
| f Taxable amount of lobbying and political expenditures (line 85d less 85e) | 85f | NONE | | | |
| g Does the organization elect to pay the section 6033(e) tax on the amount in 85f? | | | 85g | N/A | |
| h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? | | | 85h | N/A | |
| 86 *501(c)(7) orgs.* Enter: a Initiation fees and capital contributions included on line 12 | 86a | N/A | | | |
| b Gross receipts, included on line 12, for public use of club facilities | 86b | N/A | | | |
| 87 *501(c)(12) orgs.* Enter: a Gross income from members or shareholders | 87a | N/A | | | |
| b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 87b | N/A | | | |
| 88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX | | | 88 | | X |
| 89a *501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ ______ ; section 4912 ▶ ______ ; section 4955 ▶ ______ | | | | | |
| b *501(c)(3) and 501(c)(4) orgs.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction | | | 89b | N/A | |

c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ NONE

d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ NONE

90a List the states with which a copy of this return is filed ▶ COMMONWEALTH OF VIRGINIA

b Number of employees employed in the pay period that includes March 12, 1999 (See inst.) 90b 1

91 The books are in care of ▶ THE ORGANIZATION Telephone no. ▶ (703) 535-3110

Located at ▶ PAGE 1 ADDRESS ZIP + 4 ▶ 22314

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041* - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 NONE

# Appendix D

## Americans for Job Security

## Television Advertisement
## In the 2000 Election Cycle

## “Gore Are You Taxed Enough Already”

**Ad Detector**

**BRAND:** BUSH FOR PRESIDENT+
**TITLE:** AJS/Gore Are You Taxed Enough Already
**COMMERCIAL:** AJS/Gore Are You Taxed Enough Already 1 of 1
**LENGTH:** 30
**FRAMES:** 7

**CMAG REPORTS**

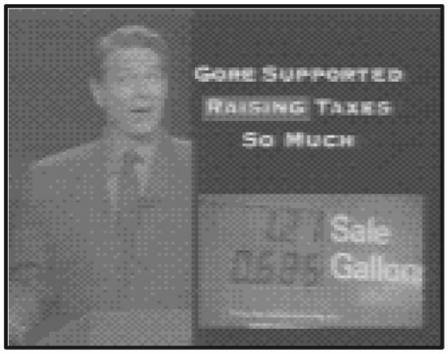
A007UOMQ.ESB

**[Announcer]: Are you taxed enough already? Not according to Al Gore. Gore plans to squeeze more money out of middle class families at the**

**gasoline pump. Gore cast the tie-breaking vote to raise gas taxes**

**4.3 cents a gallon. He admits he'll add more taxes on gasoline**

**with what he calls a CO2 tax. Gore supported a call to raise taxes**



**so much that gas would cost $3 a gallon. And Gore's ideas are**

**so extreme. If they ever came to pass, Americans would truly be**

**Gored at the pump. [PFB: Americans for Job Security]**

# Appendix E

# Chamber of Commerce
# Form 990
# Year 2000

Form **990**

Department of the Treasury
Internal Revenue Service

# Return rganization Exempt From come Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No. 1545-0047

**2000**

Open to Public Inspection

A For the 2000 calendar year, OR tax year period beginning and ending

B Check if applicable:
☐ Change of address
☐ Change of name
☐ Initial return
☐ Final return
☐ Amended return (see also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Chamber of Commerce of the USA

Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 1615 H Street NW

City or town, state or country, and ZIP: Washington, DC 20062

D Employer identification number: 53-0045720

E Telephone number: 202-463-5590

F Check ▶ ☐ if application pending

G Organization type (check only one) ▶ ☒ 501(c) ( 6 ) ◀ (insert no.) ☐ 527 OR ☐ 4947(a)(1)

**• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

(H and I are not applicable to section 527 orgs.)

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶ N/A

H(c) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list.) N/A

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4-digit group exemption no. (GEN) ▶

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶ ☐

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

| | | | | | |
|---|---|---|---|---|---|
| **Revenue** | 1 | Contributions, gifts, grants, and similar amounts received: | | | |
| | a | Direct public support | 1a | 61363103. | |
| | b | Indirect public support | 1b | | |
| | c | Government contributions (grants) | 1c | 579991. | |
| | d | Total (add lines 1a through 1c) (cash $ 61943094. noncash $ ) | | 1d | 61943094. |
| | 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | | 2 | 1934521. |
| | 3 | Membership dues and assessments | | 3 | 31423884. |
| | 4 | Interest on savings and temporary cash investments | | 4 | 21914. |
| | 5 | Dividends and interest from securities | | 5 | 440540. |
| | 6 a | Gross rents | 6a | | |
| | b | Less: rental expenses | 6b | | |
| | c | Net rental income or (loss) (subtract line 6b from line 6a) | | 6c | |
| | 7 | Other investment income (describe ▶ ) | | 7 | |

| | (A) Securities | | (B) Other | | |
|---|---|---|---|---|---|
| 8 a Gross amount from sale of assets other than inventory | 1410409. | 8a | | | |
| b Less: cost or other basis and sales expenses | -17610. | 8b | | | |
| c Gain or (loss) (attach schedule) | 1428019. | 8c | | | |
| d Net gain or (loss) (combine line 8c, columns (A) and (B)) Stmt 1 | | | | 8d | 1428019. |

| | | | | | |
|---|---|---|---|---|---|
| **Revenue** | 9 | Special events and activities (attach schedule) | | | |
| | a | Gross revenue (not including $ of contributions reported on line 1a) | 9a | | |
| | b | Less: direct expenses other than fundraising expenses | 9b | | |
| | c | Net income or (loss) from special events (subtract line 9b from line 9a) | | 9c | |
| | 10 a | Gross sales of inventory, less returns and allowances | 10a | | |
| | b | Less: cost of goods sold | 10b | | |
| | c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | | 10c | |
| | 11 | Other revenue (from Part VII, line 103) | | 11 | -2041721. |
| | 12 | Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | | 12 | 95150251. |
| **Expenses** | 13 | Program services (from line 44, column (B)) | | 13 | |
| | 14 | Management and general (from line 44, column (C)) | | 14 | |
| | 15 | Fundraising (from line 44, column (D)) | | 15 | |
| | 16 | Payments to affiliates (attach schedule) | | 16 | |
| | 17 | Total expenses (add lines 16 and 44, column (A)) | | 17 | 97868162. |
| **Net Assets** | 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | | 18 | -2717911. |
| | 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | | 19 | 2907000. |
| | 20 | Other changes in net assets or fund balances (attach explanation) See Statement 2 | | 20 | 416357. |
| | 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | | 21 | 605446. |

023001 12-19-00 LHA **For Paperwork Reduction Act Notice, see page 1 of the separate instructions.** Form 990 (2000)

## Part VI Other Information

| | | | N/A | Yes | No |
|---|---|---|---|---|---|
| 76 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | 76 | | | X |
| 77 | Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes. | 77 | | | X |
| 78 a | Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | 78a | | X | |
| b | If "Yes," has it filed a tax return on Form 990-T for this year? | 78b | | X | |
| 79 | Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement. | 79 | | | X |
| 80 a | Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? | 80a | | X | |

b If "Yes," enter the name of the organization ▶ See Statement 10

and check whether it is ☐ exempt OR ☒ nonexempt.

81 a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 | 81a | 0.

| | | | N/A | Yes | No |
|---|---|---|---|---|---|
| 81 b | Did the organization file Form 1120-POL for this year? | 81b | | | X |
| 82 a | Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? | 82a | | | X |

b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) | 82b | N/A

| | | | N/A | Yes | No |
|---|---|---|---|---|---|
| 83 a | Did the organization comply with the public inspection requirements for returns and exemption applications? | 83a | | X | |
| b | Did the organization comply with the disclosure requirements relating to quid pro quo contributions? | 83b | | X | |
| 84 a | Did the organization solicit any contributions or gifts that were not tax deductible? | 84a | | X | |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 84b | | X | |
| 85 | *501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members? | 85a | | | X |
| b | Did the organization make only in-house lobbying expenditures of $2,000 or less? | 85b | | | X |

If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.

where is

| | | | |
|---|---|---|---|
| c | Dues, assessments, and similar amounts from members | 85c | 82810758. |
| d | Section 162(e) lobbying and political expenditures | 85d | 35387516. |
| e | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices | 85e | 41831710. |
| f | Taxable amount of lobbying and political expenditures (line 85d less 85e) | 85f | -6444194. |

162e.

g Does the organization elect to pay the section 6033(e) tax on the amount in 85f? | 85g | X

What is the difference between 81 and 162e.

h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A | 85h

| | | | |
|---|---|---|---|
| 86 | *501(c)(7) organizations.* Enter: a Initiation fees and capital contributions included on line 12 | 86a | N/A |
| b | Gross receipts, included on line 12, for public use of club facilities | 86b | N/A |
| 87 | *501(c)(12) organizations.* Enter: a Gross income from members or shareholders | 87a | N/A |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 87b | N/A |

88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX | 88 | No: X

89 a *501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A

b *501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction N/A | 89b

c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ None

d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ N/A

90 a List the states with which a copy of this return is filed ▶ District of Columbia

b Number of employees employed in the pay period that includes March 12, 2000 | 90b | 504

91 The books are in care of ▶ Stan M Harrell Telephone no. ▶ 202-463-5348

Located at ▶ 1615 H St NW Washington, DC ZIP code ▶ 20062

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041* - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ | 92 | N/A

# Appendix F

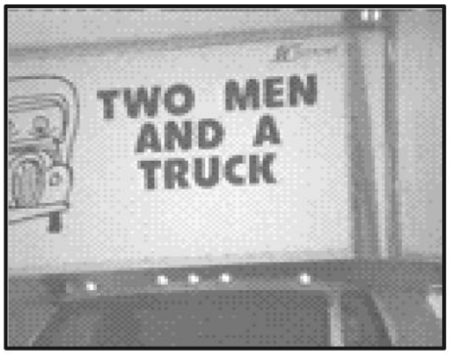
## Chamber of Commerce

## Television Advertisement
## In the 2000 Election Cycle

## “Stabenow Death Tax”

**BRAND:** POL-US SENATE+
**TITLE:** MI/COC Stabenow Death Tax
**COMMERCIAL:** MI/COC Stabenow Death Tax 1 of 1
**LENGTH:** 30
**FRAMES:** 8

A007QFWP.ESB



**[Melanie]: "My mom started this business and my brother and I worked hard to make it grow.**

**One day we hope to own it but because of the law, we can**

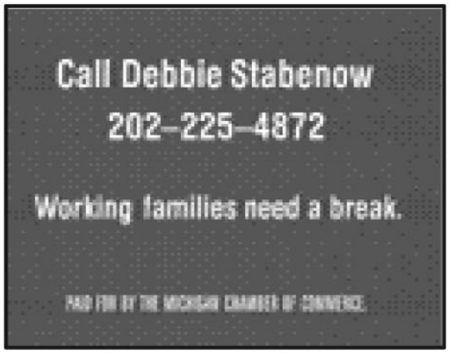
**never be sure." [Announcer]: Because of the Death tax, people like Melanie**

**are always at risk of losing family businesses. Debbie Stabenow**

**voted twice against getting rid of the Death tax.**

**[Melanie]: "Everything we have worked for can be taken away in an instant and that's not fair."**

**[Announcer]: Call Debbie Stabenow.Tell her our working families need a break.**



**[PFB Michigan Chamber of Commerce]**