

June 15, 2016

The Honorable John A. Koskinen  
Commissioner  
Internal Revenue Service  
1111 Constitution Ave., N.W.  
Washington, DC 20224

**By electronic mail ([IRS.Commissioner@IRS.gov](mailto:IRS.Commissioner@IRS.gov)) and First Class mail**

Re: Complaint against Jobs and Progress Fund, Inc.

Dear Commissioner Koskinen:

Citizens for Responsibility and Ethics in Washington (“CREW”) respectfully requests the Internal Revenue Service (“IRS”) investigate whether the Jobs and Progress Fund, Inc. (“JPF”), a non-profit organization exempt from taxation pursuant to section 501(c)(4) of the Internal Revenue Code (“Code”), is operated primarily to influence political campaigns in violation of the Code. CREW further requests the IRS investigate whether JPF and its treasurer, Mark Miller, violated federal law by failing to disclose more than \$400,000 it spent on political activity in 2014.<sup>1</sup>

JPF admitted contributing more than \$1.8 million to super PACs in 2014. That spending alone accounted for more than 56% of JPF’s total spending in the time period covered by JPF’s 2013 tax return, October 2013 to the end of September 2014. JPF also spent another \$400,000 on television advertisements attacking a candidate for the Georgia Republican Senate nomination a month before a runoff election in the race, but failed to report it as political activity, claiming instead it was a non-political “issues communication[.]” That spending also is political, making political expenditures 69.2% of JPF’s overall spending. As a result, politics appears to have been JPF’s primary activity. In addition, by failing to report its spending on the Georgia race as political activity, it appears JPF and Mr. Miller made false representations to the IRS.

### **Jobs and Progress Fund, Inc.’s Political Activity**

JPF is a non-profit corporation established in 2011 in Ohio and granted tax-exempt status in July 2012.<sup>2</sup> Mr. Miller is the group’s treasurer, and Tom Norris is its president.<sup>3</sup> During the 2012-13 period covered by its 2012 tax return, David Langdon served as JPF’s treasurer.<sup>4</sup> Both Mr. Norris and Mr. Langdon have experience filing Form 990 tax returns, and Mr. Langdon is the founder of Langdon Law LLC, where he practices “political, election, nonprofit, and

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<sup>1</sup> CREW submits this letter in lieu of Form 13909; a copy is being sent to the Dallas office.

<sup>2</sup> Jobs and Progress Fund, Inc. 2013 Form 990, at 1 (excerpts attached as Exhibit A).

<sup>3</sup> *Id.*, Part VII.

<sup>4</sup> Jobs and Progress Fund, Inc. 2012 Form 990, at 1 and Part VII (excerpts attached as Exhibit B).

constitutional law” and specifically provides advice and expertise in the creation and operation of tax-exempt organizations.<sup>5</sup>

During 2014, JPF made \$1,825,000 in contributions to two political action committees, according to reports filed with the Federal Election Commission (“FEC”). Between April 17 and July 11, 2014, JPF made five contributions to Citizens for a Working America PAC totaling \$1,745,000, according to reports the PAC filed with the FEC.<sup>6</sup> Citizens for a Working America PAC is a federal independent expenditure-only political committee, commonly known as a super PAC.<sup>7</sup> Super PACs are organized and operated primarily for the purpose of making independent political expenditures, and thus are political organizations under section 527.<sup>8</sup> Mr. Langdon is the treasurer of Citizens for a Working America PAC.

JPF also made an \$80,000 contribution to the Hometown Freedom Action Network on September 10, 2014, according to that group’s FEC report.<sup>9</sup> Hometown Freedom Action Network also is a super PAC, and Mr. Langdon also was that group’s treasurer during 2014.<sup>10</sup>

One of JPF’s contributions to Citizens for a Working America PAC was a \$10,000 in-kind contribution for research regarding then-Rep. Jack Kingston (R-GA), a candidate in the Georgia Republican Senate runoff.<sup>11</sup> In addition to this research, JPF also broadcast an advertisement in the midst of the race that strongly criticized Rep. Kingston. The ad alleged that Rep. Kingston voted to allow Congress to borrow and spend billions, “earned the title ‘King of Earmarks’ for the billions in earmarked spending he supported,” voted for President Obama’s cash for clunkers program, and “even voted to raise the debt ceiling.”<sup>12</sup> The advertisement then

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<sup>5</sup> Langdon Law LLC website, “Nonprofit Counsel” page, available at [http://langdonlaw.com/?page\\_id=20](http://langdonlaw.com/?page_id=20); Matt Corley, *New Models’ Legacy of ‘Dead-End Disclosure’ Lives On With Allied Groups*, CREW, Sept. 18, 2014, available at <http://www.citizensforethics.org/blog/entry/new-models-legacy-of-dead-end-disclosure-lives-on-with-allied-groups>; Carrie Levine, *Meet the ‘Dark Money’ Phantom*, Center for Public Integrity, May 26, 2015, available at <https://www.publicintegrity.org/2015/05/26/17374/meet-dark-money-phantom>.

<sup>6</sup> Citizens for a Working America PAC, *FEC Form 3X, 2014 Pre-Primary Report*, May 8, 2014, available at <http://docquery.fec.gov/pdf/121/14941203121/14941203121.pdf>; Citizens for a Working America PAC, *FEC Form 3X, 2014 Pre-Runoff Report*, July 10, 2014, available at <http://docquery.fec.gov/pdf/940/14961548940/14961548940.pdf>; Citizens for a Working America PAC, *FEC Form 3X, 2014 October Quarterly Report*, Oct. 15, 2014, available at <http://docquery.fec.gov/pdf/792/14978283792/14978283792.pdf>.

<sup>7</sup> Citizens for a Working America PAC, *FEC Form 1, Statement of Organization, Amended*, Sept. 10, 2010, available at <http://docquery.fec.gov/pdf/372/10030422372/10030422372.pdf>.

<sup>8</sup> 26 U.S.C. § 527(e)(1).

<sup>9</sup> Hometown Freedom Action Network, *FEC Form 3X, 2014 October Quarterly Report*, Oct. 15, 2014, available at <http://docquery.fec.gov/pdf/816/14952923816/14952923816.pdf>.

<sup>10</sup> Hometown Freedom Action Network, *FEC Form 1, Statement of Organization, Amended*, Aug. 17, 2012, available at <http://docquery.fec.gov/pdf/529/12030883529/12030883529.pdf>; Hometown Freedom Action Network, *FEC Form 1, Statement of Organization, Amended*, Aug. 1, 2014, available at <http://docquery.fec.gov/pdf/413/14962171413/14962171413.pdf>.

<sup>11</sup> Citizens for a Working America PAC, *FEC Form 3X, 2014 Pre-Runoff Report*, July 10, 2014.

<sup>12</sup> See <https://www.youtube.com/watch?v=5644rMAnnz0>.

urged viewers to “tell Jack Kingston to stop wasting taxpayer dollars,” but did not mention any pending legislation and was not tied to any non-electoral event.<sup>13</sup>

The advertisement ran between the May 20, 2014 primary election and the July 22, 2014 runoff.<sup>14</sup> Notably, JPF stopped broadcasting the ad on June 22, 2014, one day before the beginning of the 30-day period before the runoff election during which ads like JPF’s need to be reported as electioneering communications to the FEC.<sup>15</sup>

It is unclear precisely how much JPF spent on the ad. According to the Wesleyan Media Project, JPF spent approximately \$440,000 on running the ad 487 times.<sup>16</sup> JPF reported to the IRS it spent \$401,218 on “issue communications,”<sup>17</sup> which appears to correspond to the Kingston ad buy.

### **Jobs and Progress Fund, Inc.’s Representations to the IRS**

As a section 501(c)(4) tax-exempt organization, JPF is required to file annual Form 990 tax returns. Tax-exempt organizations engaged in any “direct or indirect political campaign activities on behalf of or in opposition to candidates for public office” also must file a Schedule C with their tax returns, which requires disclosure of the amount spent on “political expenditures.”<sup>18</sup> “Political expenditures” include all “political campaign activities” – defined as “[a]ll activities that support or oppose candidates for elective federal, state, or local public office.”<sup>19</sup> Reflecting this definition, Schedule C specifically requires disclosure of “all section 527 organizations to which the filing organization made payments.”<sup>20</sup>

JPF’s 2013 Form 990 tax return covered October 1, 2013 through September 30, 2014.<sup>21</sup> According to that tax return, signed by Mr. Miller on August 15, 2015 under penalty of perjury, the group spent a total of \$3,217,826 during that period.<sup>22</sup> JPF filed a Schedule C with the tax

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<sup>13</sup> *Id.*

<sup>14</sup> Political Ad Sleuth, Search results for “Jobs and Progress Fund,” available at <http://politicaladsleuth.com/search/?q=jobs+and+progress+fund>.

<sup>15</sup> See, e.g., Contract with WAGA, June 29, 2014 (\$48,598 for ads running June 16-22, 2014), available at [https://stations.fcc.gov/collect/files/70689/Political%20File/2014/Non-Candidate%20Issue%20Ads/Jobs%20and%20Progress%204245683-1%20Invoice%20\(14043991267469\).pdf](https://stations.fcc.gov/collect/files/70689/Political%20File/2014/Non-Candidate%20Issue%20Ads/Jobs%20and%20Progress%204245683-1%20Invoice%20(14043991267469).pdf); 52 U.S.C. § 30104(f)(3); 11 C.F.R. § 100.29.

<sup>16</sup> *Ad Spending Tops \$1 Billion: Table A1*, Wesleyan Media Project, Oct. 29, 2014, available at <http://mediaproject.wesleyan.edu/press-releases/2014-release-6-table-a1/>. See also Michael Beckel, *Is This Super PAC Subverting Disclosure Rules?*, Center for Public Integrity, July 11, 2014, available at <https://www.publicintegrity.org/2014/07/11/15061/super-pac-subverting-disclosure-rules>.

<sup>17</sup> Jobs and Progress Fund, Inc. 2013 Form 990, Part IX, Line 24b.

<sup>18</sup> Form 990, Part IV, Question 3; 2014 Instructions for Form 990, at 12; 2014 Instructions for Schedule C, at 1, 3.

<sup>19</sup> *Id.* at 1; 2014 Instructions for Form 990, at 64.

<sup>20</sup> Form 990, Schedule C, Part I-C, Line 5.

<sup>21</sup> Jobs and Progress Fund, Inc. 2013 Form 990, at 1.

<sup>22</sup> *Id.*, Part I, Line 18.

return disclosing \$1,815,000 in political expenditures.<sup>23</sup> This amount reflects the contributions JPF made to Citizens for a Working American PAC and Hometown Freedom Action Network.<sup>24</sup>

The information JPF reported on its Schedule C, however, omitted some of the group's spending on political activities related to then-Rep. Kingston. First, JPF did not report its spending on the ad attacking Rep. Kingston as political. Rather, it asserted the \$401,218 it apparently spent on the "issues communication[]" ad was a "program service expense" that promoted social welfare.<sup>25</sup> Second, the Schedule C appears to leave out the \$10,000 in-kind contribution to Citizens for a Working America PAC for research regarding Rep. Kingston.

### **Political Activity Under Section 501(c)(4)**

Section 501(c)(4) provides tax-exempt status to organizations "not organized for profit but operated exclusively for the promotion of social welfare."<sup>26</sup> IRS regulations interpret the statute to mean a section 501(c)(4) organization must be "primarily engaged in promoting in some way the common good and general welfare of the people of the community."<sup>27</sup> The regulations further provide that "direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office" does not promote social welfare.<sup>28</sup>

The IRS has not further defined the "primary activity" standard, and provides only that all the facts and circumstances are to be taken into account in determining the "primary activity" of a section 501(c)(4) organization.<sup>29</sup> Internal IRS training materials, however, assert section 501(c) organizations (other than section 501(c)(3) charities) "may generally make expenditures for political activities as long as such activities, in conjunction with any other non-qualifying activities, do not constitute the organization's *primary activity* (51%)."<sup>30</sup>

Contributions to political organizations are direct or indirect participation or intervention in political campaigns. "Contributions to political campaign funds . . . clearly violate the prohibition on political campaign intervention" for section 501(c)(3) organizations,<sup>31</sup> and

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<sup>23</sup> *Id.*, Schedule C, Part I-A.

<sup>24</sup> *Id.*, Schedule C, Part I-C.

<sup>25</sup> *Id.*, Part IX, Line 24b.

<sup>26</sup> 26 U.S.C. § 501(c)(4).

<sup>27</sup> Treas. Reg. § 1.501(c)(4)-1(a)(2)(i). By allowing section 501(c)(4) organizations to be only "primarily" engaged in social welfare, the regulation misinterprets the plain meaning of the word "exclusively" in the statute. This complaint analyzes JPF's conduct using the "primarily" standard. Under a correct interpretation of the statute, JPF's political spending unquestionably would violate its tax-exempt status.

<sup>28</sup> Treas. Reg. § 1.501(c)(4)-1(a)(2)(ii).

<sup>29</sup> Rev. Rul. 68-45, 1968-1 C.B. 259.

<sup>30</sup> Exempt Organizations Determinations Unit 2, Student Guide, Training 29450-002 (Rev. 9-2009), at 7-19 (emphasis added), available at [http://www.taxanalysts.com/www/freefiles.nsf/Files/EO%204.pdf/\\$file/EO%204.pdf](http://www.taxanalysts.com/www/freefiles.nsf/Files/EO%204.pdf/$file/EO%204.pdf).

<sup>31</sup> IRS, Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations, FS-2006-17, February 2006; see also, e.g., IRS website, The Restriction of Political Campaign

prohibited political intervention for section 501(c)(3) organizations constitutes political activity for section 501(c)(4) groups like JPF.<sup>32</sup> Accordingly, as JPF recognized, its contributions to Citizens for a Working America PAC and the Hometown Freedom Action Network constitute political campaign activities.

Advertisements and other communications that support or oppose a candidate but stop short of expressly advocating for or against the candidate's election also can constitute political campaign intervention. In Revenue Ruling 2007-41, the IRS promulgated guidance on the distinction between issue advocacy and political campaign intervention. The IRS takes into consideration all the facts and circumstances of a particular communication and identified the key factors as: (1) whether the statement identifies one or more candidates; (2) whether the statement expresses approval or disapproval for a candidate's position; (3) whether the statement is delivered close to an election; (4) whether the statement makes reference to voting or an election; (5) whether the issue addressed has been raised as an issue distinguishing candidates for an office; (6) whether the communication is part of an ongoing series of communications by the organization on the issue that are made independent of the timing of any election; and (7) whether the timing of the communication is related to a non-electoral event such as a scheduled vote on specific legislation by an officeholder running in an election.<sup>33</sup>

JPF's advertisement attacking Rep. Kingston appears to constitute political activity. It identified Rep. Kingston, a candidate in the runoff election, was broadcast as close to the election as JPF could without triggering FEC disclosure requirements, and expressed disapproval of Rep. Kingston's positions. The timing of the advertisement also was not related to any non-electoral event, and it does not appear the ad was part of an ongoing series of communications by JPF on the issue of earmarks or wasteful spending. JPF's research on Rep. Kingston for Citizens for a Working America PAC, conducted at the same time it ran the advertisement, further suggests the ad was political. Despite these factors showing the ad was political, JPF maintained the advertisement was "issues communication[]" that promoted social welfare and not political activity.<sup>34</sup>

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Intervention by Section 501(c)(3) Tax-Exempt Organizations, Mar. 5, 2014, available at [http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/The-Restriction-of-Political-Campaign-Intervention-by-Section-501\(c\)\(3\)-Tax-Exempt-Organizations](http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/The-Restriction-of-Political-Campaign-Intervention-by-Section-501(c)(3)-Tax-Exempt-Organizations).

<sup>32</sup> See, e.g., Notice of Proposed Rulemaking, Guidance for Tax-Exempt Social Welfare Organizations on Candidate-Related Political Activities, 78 Fed. Reg. 71535, 71536 (proposed Nov. 29, 2013) ("the IRS generally applies the same facts and circumstances analysis under section 501(c)(4)" as it does under section 501(c)(3)); Rev. Rul. 81-95 (citing examples of political intervention prohibited under section 501(c)(3) in determining political activity for section 501(c)(4) organizations); Priv. Ltr. Rul. 9652026 (Oct. 1, 1996) ("[A]ny activities constituting prohibited political intervention by a section 501(c)(3) organization are activities that must be less than the primary activities of a section 501(c)(4) organization.").

<sup>33</sup> Rev. Rul. 2007-41; see also Rev. Rul. 2004-06.

<sup>34</sup> Jobs and Progress Fund, Inc. 2013 Form 990, Part IX, Line 24b.

### Violations

#### 26 U.S.C. § 501(c)(4)

Even under the IRS's misinterpretation of section 501(c)(4), and certainly under the plain language of the statute, JPF's political activity in the 2014 election cycle exceeded the amount permitted, violating the organization's tax-exempt status. The \$1,815,000 JPF admitted spending on political activity alone accounted for 56.4% of its total expenditures between October 2013 and September 2014. Including the \$401,218 JPF spent on the Kingston ad and the \$10,000 in-kind contribution for research on Rep. Kingston as political activity, 69.2% of JPF's expenditures during that time period were political.<sup>35</sup>

#### 26 U.S.C. § 6652

Under the Code, a tax-exempt organization that, without reasonable cause, fails to include any of the information required on a Form 990 tax return or fails to provide the correct information, is liable for civil penalties.<sup>36</sup> By failing to report at least \$401,218 it spent on the Kingston ad and the \$10,000 in-kind contribution as political campaign activities on its 2013 Form 990, JPF appears to have violated 26 U.S.C. § 6652 and should be subject to monetary penalties.

#### 26 U.S.C. § 7206

Under the Code, any person who "[w]illfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter," is guilty of a felony and subject to up to three years in prison and a fine of up to \$100,000.<sup>37</sup> The money spent on political campaign activities a tax-exempt organization reports to the IRS on its Schedule C is material for several reasons, including: (1) the amounts reported can be used by the IRS to determine whether the organization is complying with its tax-exempt status; (2) the amount an organization expended on section 527 exempt activities in part determines exempt function taxes the organization must pay;<sup>38</sup> and (3) accurate public disclosure of the amount of political activity conducted by tax-exempt organizations is critical to the objective of transparency that underlies the reporting required on Form 990.<sup>39</sup>

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<sup>35</sup> Politics was JPF's primary activity even if the spending it reported on its 2012 Form 990 tax return is included. JPF's 2012 tax return reported the group spent a total of \$630,113 between October 1, 2012 and September 30, 2013, with no spending at all on political activities. Jobs and Progress Fund, Inc. 2012 Form 990, Part I, Line 18 and Part IV, Line 3. Counting both the political spending JPF reported and the spending it should have treated as political, JPF spent 57.8% percent of its total expenditures on political activities in its first two years of existence.

<sup>36</sup> 26 U.S.C. §§ 6652(c)(1)(A)(ii), 6652(c)(4); *see also* 2014 Instructions for Form 990, at 6.

<sup>37</sup> 26 U.S.C. § 7206(1).

<sup>38</sup> 26 U.S.C. § 527(f)(1).

<sup>39</sup> IRS, Background Paper, Summary of Form 990 Redesign Process, August 19, 2008, at 1.

JPF's 2013 Form 990 was signed by Mr. Miller under a written declaration that it was made under penalty of perjury, and that Mr. Miller had examined the return and it was true, correct, and complete to the best of his knowledge.<sup>40</sup> The tax return, however, appears to be false and incorrect as to the material matters of the amount JPF spent on political campaign activities between October 2013 and September 2014.

JPF's representations appear to be willful. Mr. Norris is president of JPF. While Mr. Langdon is no longer its treasurer, his previous involvement suggests it is likely he was involved in drafting or reviewing it. Both Mr. Norris and Mr. Langdon have experience filing Form 990 tax returns, and Mr. Langdon has extensive and specific legal expertise with section 501(c)(4) organizations. Despite strong evidence to the contrary, JPF claimed that the Kingston advertisement was a non-political "issues communication[]." As a result, the amount JPF reported spending on political activity appears to be willfully false.

#### 18 U.S.C. § 1001

Federal law further prohibits anyone from "knowingly and willfully" making "any materially false, fictitious, or fraudulent statement or representation" in any matter within the jurisdiction of the executive, legislative, or judicial branch.<sup>41</sup> The prohibition also includes anyone who "falsifies, conceals, or covers up by any trick, scheme, or device a material fact."<sup>42</sup> Violations are punishable by up to five years in prison.<sup>43</sup> By falsely stating the amount JPF spent on political campaign activities between October 2013 and September 2014, Mr. Miller and JPF appear to have violated 18 U.S.C. § 1001.

#### Conclusion

Based on the publicly available information, JPF's activities do not comport with its claimed status as a section 501(c)(4) tax-exempt organization. Therefore, the IRS should investigate JPF and, should it find that JPF has violated its tax-exempt status, take appropriate action, which may include revoking its section 501(c)(4) status, imposing any applicable excise taxes under section 4958 for excess benefit transactions, and treating JPF as a taxable corporation or a section 527 political organization. Further, it appears JPF and Mr. Miller falsely represented the amount JPF spent on political activity in 2013-14 on its 2013 tax return. The IRS also should investigate JPF and Mr. Miller and, should it find they made false or incomplete statements on JPF's tax return, take appropriate action.

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<sup>40</sup> Jobs and Progress Fund, Inc. 2013 Form 990, Part II.

<sup>41</sup> 18 U.S.C. § 1001(a)(2).

<sup>42</sup> 18 U.S.C. § 1001(a)(1).

<sup>43</sup> *Id.*

Hon. John A. Koskinen  
June 15, 2016  
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Thank you for your prompt attention to this matter.

Sincerely,



Noah Bookbinder  
Executive Director  
Citizens for Responsibility and Ethics in Washington

Encls.

cc: IRS-EO Classification



# **EXHIBIT A**

Form **990**

Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.  
Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2013**

**Open to Public Inspection**

## A For the 2013 calendar year, or tax year beginning 10-01-2013, 2013, and ending 09-30-2014

### B Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

### C Name of organization

JOBS AND PROGRESS FUND INC

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
8913 CINCINNATI-DAYTON ROAD

City or town, state or province, country, and ZIP or foreign postal code  
WEST CHESTER, OH 45069

### D Employer identification number

27-5401086

### E Telephone number

(513) 577-7394

### G Gross receipts \$ 3,229,318

**F Name and address of principal officer**  
MARK MILLER  
8913 CINCINNATI-DAYTON ROAD  
WEST CHESTER, OH 45069

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

**H(b)** Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list (see instructions)

**H(c)** Group exemption number

**I Tax-exempt status** ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527

**J Website:** N/A

**K Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L Year of formation** 2011

**M State of legal domicile** OH

## Part I Summary

### Activities & Governance

**1** Briefly describe the organization's mission or most significant activities  
TO PROMOTE THE COMMON GOOD AND GENERAL WELFARE THROUGH EDUCATION AND LEGISLATIVE PARTICIPATION ON PUBLIC POLICY MATTERS THAT SIGNIFICANTLY IMPACT THE ECONOMY, JOB GROWTH AND RETENTION, AND EMPLOYMENT, AND THAT ARE DESIGNED TO PROMOTE FISCAL RESPONSIBILITY

**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	2
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	2
<b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>	0
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	0
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0

### Revenue

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	912,780	3,229,022
<b>9</b> Program service revenue (Part VIII, line 2g)	0	0
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	296
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	912,780	3,229,318

### Expenses

<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	69,000	518,000
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>40,160</b>		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	561,113	2,699,826
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	630,113	3,217,826
<b>19</b> Revenue less expenses Subtract line 18 from line 12	282,667	11,492

### Net Assets or Fund Balances

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	282,667	294,159
<b>21</b> Total liabilities (Part X, line 26)	0	0
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	282,667	294,159

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

\*\*\*\*\*  
Signature of officer

2015-08-15  
Date

MARK MILLER TREASURER  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name  
JOHN T LIND

Preparer's signature

Date  
2015-08-15

Check ☐ if self-employed PTIN  
P00099011

Firm's name **CLARK SCHAEFER HACKETT & CO**

Firm's EIN **31-0800053**

Firm's address **ONE EAST FOURTH ST SUITE 1200**  
CINCINNATI, OH 45202

Phone no **(513) 241-3111**

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Check if Schedule O contains a response or note to any line in this Part VII ☐

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

[illegible]

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX ☒**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	518,000	518,000		
<b>2</b> Grants and other assistance to individuals in the United States. See Part IV, line 22				
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes				
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management				
<b>b</b> Legal	23,610	14,680	8,930	
<b>c</b> Accounting	3,380		3,380	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	407,757	337,477	30,120	40,160
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance				
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
<b>a</b> SCHEDULE C EXPENSES	1,815,000		1,815,000	
<b>b</b> ISSUES COMMUNICATIONS	401,218	401,218		
<b>c</b> POLICY RESEARCH	48,101	48,101		
<b>d</b> LATE FILING FEE	500		500	
<b>e</b> All other expenses	260		260	
<b>25</b> Total functional expenses. Add lines 1 through 24e	3,217,826	1,319,476	1,858,190	40,160
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**SCHEDULE C**  
(Form 990 or 990-EZ)**Political Campaign and Lobbying Activities**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
 ▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**2013****Open to Public Inspection**

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization  
JOBS AND PROGRESS FUND INC

Employer identification number

27-5401086

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$ 1,815,000
- 3 Volunteer hours

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ 1,815,000
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ 1,815,000
- 4 Did the filing organization file **Form 1120-POL** for this year? ☒ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1) CITIZENS FOR A WORKING AMERICA PAC	429 NORTH SAINT ASAPH ST ALEXANDRIA, VA 22314	27-3348430	1,735,000	
(2) HOMETOWN FREEDOM ACTION NETWORK	PO BOX 75727 WASHINGTON, DC 20013	46-0950894	80,000	

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(c)(3))

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

**B** Check ☒ if the filing organization checked box A and "limited control" provisions apply  
expenses, and share of excess lobbying expenditures)

### Limits on Lobbying Expenditures

	totals	totals
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)		
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)		
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)		
<b>d</b> Other exempt purpose expenditures		
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)		
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns		

  

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

<b>g</b> Grassroots nontaxable amount (enter 2.5% of line 1f)	

h Subtract line 1g from line 1a. If zero or less, enter -0-		
---	--	--

i Subtract line 1f from line 1c. If zero or less, enter -0-	
---	--

**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

section 4911 tax for this year? ☐ Yes ☐ No

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period	
--	--

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
<b>a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2 a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2 d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?		
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?		

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
PART I-A, LINE 1	THE ORGANIZATION MADE CONTRIBUTIONS TO TWO INDEPENDENT EXPENDITURE ONLY POLITICAL ACTION COMMITTEES





## **EXHIBIT B**

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No 1545-0047

**2012**Open to Public  
Inspection**A For the 2012 calendar year, or tax year beginning** OCT 1, 2012 **and ending** SEP 30, 2013**B** Check if applicable

- ☐ Address change  
☒ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C Name of organization**

JOBS AND PROGRESS FUND, INC.

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

Room/suite

8913 CINCINNATI-DAYTON ROAD

City, town, or post office, state, and ZIP code

WEST CHESTER, OH 45069

**F Name and address of principal officer:** MARK MILLER  
SAME AS C ABOVE**D Employer identification number**

27-5401086

**E Telephone number**

513-577-7394

**G Gross receipts \$** 912,780.**H(a) Is this a group return for affiliates?** ☐ Yes ☒ No**H(b) Are all affiliates included?** ☐ Yes ☐ No  
If "No," attach a list. (see instructions)**H(c) Group exemption number** ▶**I Tax-exempt status:** ☐ 501(c)(3) ☒ 501(c) ( 4 ) (insert no ) ☐ 4947(a)(1) or ☐ 527**J Website:** ▶ N/A**K Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L Year of formation** 2011 **M State of legal domicile** OH**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: TO PROMOTE THE COMMON GOOD AND GENERAL WELFARE THROUGH EDUCATION AND LEGISLATIVE PARTICIPATION ON		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	2	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	2	
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	0	
	<b>6</b> Total number of volunteers (estimate if necessary)	0	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	0.	
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	0.		
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	0.	912,780.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	912,780.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	69,000.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 11,250.		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0.	561,113.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	0.	630,113.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	0.	282,667.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	0.	282,667.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	0.	0.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer

March 11, 2014

Date

DAVID LANGDON, TREASURER

Type or print name and title

**Paid**

Print/Type preparer's name

JOHN LIND

Preparer's signature

Date

3-10-2014

Check if self-employed

PTIN

P00099011

**Preparer**

Firm's name ▶ J.D. CLOUD &amp; CO. L.L.P.

Firm's EIN ▶

31-0530857

**Use Only**

Firm's address ▶ 120 E. FOURTH STREET, SUITE 1100

Phone no (513) 621-1188

CINCINNATI, OH 45202-4007

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

232001 12-10-12 LHA For Paperwork Reduction Act Notice, see the separate instructions.

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form 990 (2012)

SCANNED MAR 20 2014

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		X
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII

## Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

[illegible]