

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 Moving Ohio Forward

Dear Commissioner Koskinen:

Citizens for Responsibility and Ethics in Washington (“CREW”) respectfully requests the Internal Revenue Service (“IRS”) investigate whether Moving Ohio Forward (“MOF”), 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.<sup>1</sup> In 2014, MOF made more than \$700,000 in contributions to political organizations. Those contributions accounted for no less than 60% of MOF’s total spending during 2014 alone and during the 2013-14 election cycle, apparently making politics the group’s primary activity.

**Moving Ohio Forward’s Political Activity**

MOF is a non-profit corporation established in 2012 in Ohio.<sup>2</sup> As a section 501(c)(4) tax-exempt organization, MOF 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>3</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>4</sup> Reflecting this definition, Schedule C specifically requires disclosure of “all section 527 organizations to which the filing organization made payments.”<sup>5</sup> In addition, tax-exempt organizations that make more than \$5,000 in grants to domestic organizations must disclose those grants on Schedule I.<sup>6</sup>

MOF’s 2014 Form 990 tax return asserted the group did not engage in any “direct or indirect political campaign activities on behalf of or in opposition to candidates for public office.”<sup>7</sup> MOF also did not file a Schedule C reporting the amount it spent on political

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

<sup>2</sup> Moving Ohio Forward 2014 Form 990, at 1 (excerpts attached as Exhibit A).

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

<sup>4</sup> *Id.* at 1; 2014 Instructions for Form 990, at 64.

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

<sup>6</sup> *Id.*, Part IV, Question 22 and Schedule I.

<sup>7</sup> Moving Ohio Forward 2014 Form 990, Part IV, Line 3.

expenditures. However, MOF filed a Schedule I disclosing two “contributions” totaling \$771,030 to what it said were section 527 organizations, the Moving Ohio Forward Network (“MOFN”) and Ohioans United.<sup>8</sup>

Specifically, MOF reported making a \$737,230 contribution to MOFN, which MOF asserted on its tax return was a related section 527 political organization.<sup>9</sup> MOFN separately has classified itself in IRS filings as a section 527 organization.<sup>10</sup>

MOF also reported making a \$33,800 contribution to Ohioans United, which MOF asserted on its tax return was a section 527 political organization.<sup>11</sup> It is not clear, however, whether MOF made the contribution to Ohioans United or another organization. Contrary to MOF’s assertion, Ohioans United is organized under section 501(c)(4), not section 527.<sup>12</sup> A similarly named group, Ohioans United Action Fund, however, is a section 527 political organization.<sup>13</sup>

According to MOF’s 2014 tax return, the group spent a total of \$1,165,005 in 2014.<sup>14</sup> MOF reported spending another \$60,735 in 2013,<sup>15</sup> making its two-year spending total \$1,225,740. MOF did not report any political spending or grants for 2013.<sup>16</sup>

#### **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>17</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>18</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>19</sup>

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<sup>8</sup> *Id.*, Schedule I, Part II.

<sup>9</sup> *Id.*, Schedule I, Part II and Schedule R, Part II.

<sup>10</sup> Moving Ohio Forward Network, Form 8871, Political Organization Notice of Section 527 Status, Sept. 8, 2014 (attached as Exhibit B).

<sup>11</sup> Moving Ohio Forward 2014 Form 990, Schedule I, Part II.

<sup>12</sup> Ohioans United 2014 Form 990, at 1 (excerpts attached as Exhibit C).

<sup>13</sup> Ohioans United Action Fund 2014 Form 990, at 1 (excerpts attached as Exhibit D).

<sup>14</sup> Moving Ohio Forward 2014 Form 990, Part I, Line 18.

<sup>15</sup> Moving Ohio Forward 2013 Form 990-EZ, Part I, Line 17 (excerpts attached as Exhibit E).

<sup>16</sup> *Id.*, Part I, Line 16, Part V, Line 46, and Schedule O.

<sup>17</sup> 26 U.S.C. § 501(c)(4).

<sup>18</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 MOF’s conduct using the “primarily” standard. Under a correct interpretation of the statute, MOF’s political spending unquestionably would violate its tax-exempt status.

<sup>19</sup> Treas. Reg. § 1.501(c)(4)-1(a)(2)(ii).

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>20</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>21</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>22</sup> and prohibited political intervention for section 501(c)(3) organizations constitutes political activity that must be disclosed for section 501(c)(4) groups like MOF.<sup>23</sup> Accordingly, MOF’s contributions to MOFN appears to constitute a political campaign activity, as would its other 2014 contribution if it was made to a section 527 political organization.

MOF’s \$737,230 contribution to MOFN alone constituted 63.2% percent of its spending in 2014 and 60.1% of its spending in 2013 and 2014. If MOF’s contribution to Ohioans United also was to a section 527 political organization, as MOF asserted it was, the \$771,030 in contributions would constitute 66.1% of its total expenditures in 2014 and 62.9% of its total spending in 2013 and 2014.

### **Violation**

#### **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, MOF’s political activity in 2014 alone and in the 2013-14 election cycle exceeded the amount permitted. Between 60.1% and 66.1% of it MOF’s expenditures during those periods were political, apparently violating the organization’s tax-exempt status.

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<sup>20</sup> Rev. Rul. 68-45, 1968-1 C.B. 259.

<sup>21</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>22</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 Intervention by Section 501(c)(3) Tax-Exempt Organizations, March 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>23</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 (October 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.”).

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### Conclusion

Based on the publicly available information, MOF's activities do not comport with its claimed status as a section 501(c)(4) tax-exempt organization. Therefore, the IRS should investigate MOF and, should it find that MOF 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 MOF as a taxable corporation or a section 527 political organization.

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  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2014**

**Open to Public Inspection**

## A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

B Check if applicable:

☒ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization  
Moving Ohio Forward

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
35 East Gay Street

City or town, state or province, country, and ZIP or foreign postal code  
Columbus, OH 43215

D Employer identification number

46-0903785

E Telephone number

G Gross receipts \$ 1,150,406

F Name and address of principal officer

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: ▶ [www.movingohforward.com](http://www.movingohforward.com)

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

L Year of formation 2012

M State of legal domicile OH

## Part I Summary

1 Briefly describe the organization's mission or most significant activities

To improve the future of all Ohioans by making the following possible: quality education, adequate healthcare, good jobs and a thriving middle class

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	5
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Revenue	
		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		1,150,406
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,150,406
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	771,030
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	10,000
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 10,000	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	383,975
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,165,005
	19	Revenue less expenses Subtract line 18 from line 12	-14,599
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	33,894
	21	Total liabilities (Part X, line 26)	19,295
	22	Net assets or fund balances Subtract line 21 from line 20	0
		33,894	19,295

## 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

2015-08-12

Date

Ronda Kinnamon Treasurer

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name  
Joe Saloom

Preparer's signature  
Joe Saloom

Date  
2015-08-13

Check ☐ if self-employed PTIN  
P00051436

Firm's name ▶ Saloom Consulting Ltd

Firm's EIN ▶ 26-2720879

Firm's address ▶ PO Box 2040

Phone no (614) 342-0272

Westerville, OH 43086

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form **990** (2014)

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<b>1</b>	No
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/> . . . . .	<b>2</b> Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete <i>Schedule C, Part I</i> . . . . .	<b>3</b>	No
<b>4 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? If "Yes," complete <i>Schedule C, Part II</i> . . . . .	<b>4</b>	
<b>5</b> 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? If "Yes," complete <i>Schedule C, Part III</i> . . . . .	<b>5</b>	No
<b>6</b> 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? If "Yes," complete <i>Schedule D, Part I</i> . . . . .	<b>6</b>	No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete <i>Schedule D, Part II</i> . . . . .	<b>7</b>	No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete <i>Schedule D, Part III</i> . . . . .	<b>8</b>	No
<b>9</b> 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? If "Yes," complete <i>Schedule D, Part IV</i> . . . . .	<b>9</b>	No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete <i>Schedule D, Part V</i> . . . . .	<b>10</b>	No
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete <i>Schedule D, Parts VI, VII, VIII, IX, or X</i> as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete <i>Schedule D, Part VI</i> . . . . .	<b>11a</b>	No
<b>b</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? If "Yes," complete <i>Schedule D, Part VII</i> . . . . .	<b>11b</b>	No
<b>c</b> 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? If "Yes," complete <i>Schedule D, Part VIII</i> . . . . .	<b>11c</b>	No
<b>d</b> 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? If "Yes," complete <i>Schedule D, Part IX</i> . . . . .	<b>11d</b>	No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete <i>Schedule D, Part X</i> . . . . .	<b>11e</b>	No
<b>f</b> 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)? If "Yes," complete <i>Schedule D, Part X</i> . . . . .	<b>11f</b>	No
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete <i>Schedule D, Parts XI and XII</i> . . . . .	<b>12a</b>	No
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing <i>Schedule D, Parts XI and XII</i> is optional	<b>12b</b>	No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete <i>Schedule E</i> . . . . .	<b>13</b>	No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	No
<b>b</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? If "Yes," complete <i>Schedule F, Parts I and IV</i> . . . . .	<b>14b</b>	No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete <i>Schedule F, Parts II and IV</i> . . . . .	<b>15</b>	No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete <i>Schedule F, Parts III and IV</i> . . . . .	<b>16</b>	No
<b>17</b> 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? If "Yes," complete <i>Schedule G, Part I</i> (see instructions) . . . . .	<b>17</b>	No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete <i>Schedule G, Part II</i> . . . . .	<b>18</b>	No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete <i>Schedule G, Part III</i> . . . . .	<b>19</b>	No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete <i>Schedule H</i> . . . . .	<b>20a</b>	No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States . . . . .

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Ohioans United 35 East Gay Street Columbus, OH 43215	46-2107129	527	33,800				Contribution
(2) Moving Ohio Forward Network 35 East Gay Street Suite 250 Columbus, OH 43215	47-1774945	527	737,230				Contribution



**Part III** **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
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## **EXHIBIT B**

**Political Organization  
Notice of Section 527 Status**

OMB No. 1545-1693

**Part I General Information**

**1 Name of organization**

MOVING OHIO FORWARD NETWORK

**Employer identification number**

47 - 1774945

**2 Mailing address (P.O. box or number, street, and room or suite number)**

35 East Gay Street Suite 248

**City or town, state, and ZIP code**

Columbus, OH 43215 - 6544

**3 Check applicable box:** ☒ Initial notice ☐ Amended notice ☐ Final notice

**4a Date established**

09/08/2014

**4b Date of material change**

09/08/2014

**5 E-mail address of organization**

INFO@MOFNETWORK.COM

**6a Name of custodian of records**

JEFFREY RUPPERT

**6b Custodian's address**

35 East Gay Street Suite 248

Columbus, OH 43215 - 6544

**7a Name of contact person**

JEFFREY RUPPERT

**7b Contact person's address**

35 East Gay Street Suite 248

Columbus, OH 43215 - 6544

**8 Business address of organization (if different from mailing address shown above). Number, street, and room or suite number**

35 East Gay Street Suite 248

**City or town, state, and ZIP code**

Columbus, OH 43215 - 6544

**9a Election authority**

NONE

**9b Election authority identification number**

**Part II Notification of Claim of Exemption From Filing Certain Forms (see instructions)**

**10a** Is this organization claiming exemption from filing Form 8872, Political Organization Report of Contributions and Expenditures, as a qualified state or local political organization? Yes ☒ No ☐

**10b** If 'Yes,' list the state where the organization files reports: OH

**11** Is this organization claiming exemption from filing Form 990 (or 990-EZ), Return of Organization Exempt from Income Tax, as a caucus or associations of state or local officials? Yes ☐ No ☒

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**Part III Purpose**

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**12 Describe the purpose of the organization**

To make independent expenditures or disbursements for educational electioneering communications pursuant to ORC 3517.1011 and/or partisan political activity consistent with the US Supreme Court decision in Citizens United v. Federal Election Commission; the US Court of Appeals for the DC decision in SpeechNow v. FEC; and the final binding consent decree entered in the US District Court for the Southern District of Ohio in Ohio Right to Life v. Ohio Elections Commission.

**Part IV List of All Related Entities** (see instructions)

13 Check if the organization has no related entities

14a Name of related entity	14b Relationship	14c Address
MOVING OHIO FORWARD	Affiliated	35 EAST GAY STREET, SUITE 244 COLUMBUS, OH 43215

**Part V List of All Officers, Directors, and Highly Compensated Employees** (see instructions)

15a Name	15b Title	15c Address
JEFFREY A. RUPPERT	TREASURER	35 East Gay Street Suite 248 Columbus, OH 43215 - 6544

Under penalties of perjury, I declare that the organization named in Part I is to be treated as a tax-exempt organization described in section 527 of the Internal Revenue Code, and that I have examined this notice, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that I am the official authorized to sign this report, and I am signing by entering my name below.

JEFFREY A RUPPERT

09/08/2014

**Sign  
Here**

Name of authorized official

Date

# **EXHIBIT C**

EXTENDED TO NOVEMBER 16, 2015

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

**2014**

Open to Public Inspection

Department of the Treasury

Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

A For the 2014 calendar year, or tax year beginning JAN 2, 2014 and ending DEC 31, 2014

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Application pending	<b>C</b> Name of organization <b>OHIOANS UNITED</b>		<b>D</b> Employer identification number <b>46-2107129</b>
	Doing business as		<b>E</b> Telephone number <b>614-227-3034</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>771,100.</b>
	<b>225 E. BROAD STREET</b>		
	City or town, state or province, country, and ZIP or foreign postal code <b>COLUMBUS, OH 43215</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>F</b> Name and address of principal officer: <b>MATT DOTSON</b> <b>SAME AS C ABOVE</b>			
<b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>N/A</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			
<b>L</b> Year of formation: <b>2013</b> <b>M</b> State of legal domicile: <b>OH</b>			

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO ADVOCATE AND EDUCATE OHIOANS ON ACTIVITIES RELATED TO STATE AND FEDERAL PUBLIC POLICY ISSUES.</b>		
	<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)	<b>3</b>	<b>3</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>3</b>
	<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b>	<b>0</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>3</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>
<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)		<b>771,100.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		<b>0.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		<b>0.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		<b>771,100.</b>
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			<b>0.</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)			<b>0.</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			<b>1,000.</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,000.</b>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)			<b>763,290.</b>
<b>Net Assets or Fund Balances</b>	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		<b>764,290.</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12		<b>6,810.</b>
	<b>20</b> Total assets (Part X, line 1b)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 2b)		<b>6,810.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20		<b>6,810.</b>

**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.

<b>Sign Here</b>	Signature of officer		Date	
	<b>MATT DOTSON, DIRECTOR</b>		<b>11/20/15</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN
	<b>JANE E. PFEIFER</b>	<b>JANE E. PFEIFER</b>	<b>11/16/15</b>	<b>P00014949</b>
	Firm's name ▶ <b>CLARK, SCHAEFER, HACKETT &amp; CO.</b>	Firm's EIN ▶ <b>31-0800053</b>	Phone no. <b>614-885-2208</b>	
	Firm's address ▶ <b>4449 EASTON WAY, SUITE 400</b>	<b>COLUMBUS, OH 43219</b>		

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

☒ Yes ☐ No

432001 11-07-14

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2014)

SCANNED DEC 16 2015

914 2

## **EXHIBIT D**



EXTENDED TO NOVEMBER 16, 2015

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.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**Open to Public  
Inspection**A** For the 2014 calendar year, or tax year beginning and ending**B** Check if applicable

- ☐ Address change  
☒ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization

OHIOANS UNITED ACTION FUND

Doing business as

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

75 W. 3RD AVENUE

City or town, state or province, country, and ZIP or foreign postal code

COLUMBUS, OH 43201

**F** Name and address of principal officer. SANDY THESIS

SAME AS C ABOVE

**D** Employer identification number

46-0933572

**E** Telephone number

614-227-3102

**G** Gross receipts \$ 520,000.**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) ( ) (insert no.) ☐ 4947(a)(1) or ☒ 527**J** Website: N/A**K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☒ Other 527**L** Year of formation: 2012 **M** State of legal domicile: OH**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO CONDUCT INDEPENDENT EXPENDITURES AND INFLUENCE STATE AND LOCAL ELECTIONS IN OHIO.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	1	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	1	
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	0	
	6	Total number of volunteers (estimate if necessary)	1	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
	7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	0.	520,000.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	64,617.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	64,617.	520,000.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	30,087.	550,890.
	18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	30,087.	550,890.
	19	Revenue less expenses. Subtract line 18 from line 12	34,530.	-30,890.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year
21		Total liabilities (Part X, line 26)	61,887.	30,997.
22		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	Date
	SANDY THE IS, SECRETARY/TREASURER	10/1/2015
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	JANE E. PFEIFER	JANE E. PFEIFER
	Firm's name	Date
	CLARK, SCHAEFER, HACKETT & CO.	09/28/15
	Firm's address	Check <input type="checkbox"/> self-employed
	4449 EASTON WAY, SUITE 400	PTIN P00014949
	COLUMBUS, OH 43219	Firm's EIN 31-0800053
		Phone no. 614-885-2208

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

☒ Yes ☐ No

432001 11-07-14

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2014)

913

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# **EXHIBIT E**

Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundation)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-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-1150

**2013****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service**A** For the 2013 calendar year, or tax year beginning 01-01-2013

, and ending 12-31-2013

**B** Check if applicable:

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

**C** Name of organization  
MOVING OHIO FORWARDNumber and street (or P.O. box, if mail is not delivered to street address) Room/suite  
75 W 3RD AVENUECity or town, state or province, country, and ZIP or foreign postal code  
COLUMBUS, OH 43201**D** Employer identification number

46-0903785

**E** Telephone number

(614) 227-3102

**F** Group Exemption  
Number ☐**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) \_\_\_\_\_**H** Check ☒ if the organization is **not**  
required to attach Schedule B  
(Form 990, 990-EZ, or 990-PF)**I** Website: ☐ N/A**J** Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(4) (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other \_\_\_\_\_**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column  
(B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ **\$89,400****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b>	Membership dues and assessments	<b>3</b>	
	<b>4</b>	Investment income	<b>4</b>	
	<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b>	Less cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b>	Gaming and fundraising events		
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
	<b>b</b>	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	
<b>c</b>	Less direct expenses from gaming and fundraising events	<b>6c</b>		
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>		
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b>	Less cost of goods sold	<b>7b</b>		
<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b>	Other revenue (describe in Schedule O)	<b>8</b>	89,400	
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	89,400	
Expenses	<b>10</b>	Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b>	Benefits paid to or for members	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	
	<b>16</b>	Other expenses (describe in Schedule O)	<b>16</b>	60,735
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	60,735
Net Assets	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	28,665
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	5,229
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	0
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	33,894

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .

	Yes	No
<b>46</b>		No

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

	Yes	No
<b>47</b>		

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

<b>48</b>		
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**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

<b>49a</b>		
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**b** If "Yes," was the related organization a section 527 organization? . . . . .

<b>49b</b>		
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**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

**f** Total number of other employees paid over \$100,000 . . . . .

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000. . . . .

**52** Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . .

☒ Yes ☐ No

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

2014-05-14

Date

JAMES TIMLIN SECRETARY-TREASURER

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name  
JANE E PFEIFER

Preparer's signature

Date  
2014-05-14

Check ☐ if self-employed

PTIN  
P00014949

Firm's name ▶ CLARK SCHAEFER HACKETT & CO

Firm's EIN ▶ 31-0800053

Firm's address ▶ 4449 EASTON WAY SUITE 400

Phone no. (614) 885-2208

COLUMBUS, OH 43219

May the IRS discuss this return with the preparer shown above? See instructions . . . . .

☒ Yes ☐ No

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2013**

**Open to Public Inspection**

Name of the organization  
MOVING OHIO FORWARD

Employer identification number

46-0903785

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION REFUNDS AMOUNT 89,400
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION IRS FILINGS AMOUNT 735 DESCRIPTION MEDIA COST FOR EDUCATIONAL ADVOCACY AMOUNT 60,000 TOTAL TO FORM 990-EZ, LINE 16 60,735