

June 8, 2018

The Honorable David J. Kautter  
Acting 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 Freedom Vote, Inc.

Dear Acting Commissioner Kautter:

Citizens for Responsibility and Ethics in Washington (“CREW”) respectfully requests the Internal Revenue Service (“IRS”) investigate whether Freedom Vote, Inc. (“FV”), a nonprofit 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> CREW further requests the IRS investigate whether FV and its executive director, James S. Nathanson, violated federal law by failing to disclose more than \$1 million it apparently spent on political activity between October 1, 2015 and September 30, 2016.

On its fiscal year 2015 tax return, covering October 1, 2015 to September 30, 2016, FV admitted spending \$1.74 million on direct and indirect political campaign activities. Nearly all of this admitted political spending consisted of contributions to a section 527 political organization, political expenditures that alone accounted for 48.8% of the group’s overall spending in its 2015 fiscal year. FV also appears to have spent more than \$1 million to broadcast one or more television advertisements opposing an Ohio candidate’s campaign for the U.S. Senate, but failed to report that spending as political activity. Factoring in this unreported political spending, political expenditures account for at least 80.1% of FV’s overall spending in fiscal year 2015. As a result, politics appears to have been FV’s primary activity, a violation of its tax-exempt status. In addition, by failing to report its spending on the Ohio Senate race as political activity, it appears FV and Mr. Nathanson made false representations to the IRS.

### **Freedom Vote, Inc.’s Political Activity**

FV is a nonprofit corporation established in 2010 in Ohio.<sup>2</sup> It was formed “with the express purpose of raising money to help pay for the type of turnout operations traditionally

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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> Freedom Vote, Inc. 2015 Form 990, at 1, *available at* <https://bit.ly/2HdyBoH> (excerpts attached as Exhibit A); Freedom Vote, Inc., Articles of Incorporation, Ohio Secretary of State, July 2, 2010, *available at* <https://bit.ly/2HLJCPH>.

underwritten by the [Republican National Committee].”<sup>3</sup> Mr. Nathanson, an Ohio-based political consultant, is the group’s executive director.<sup>4</sup>

As a section 501(c)(4) tax-exempt organization, FV 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>5</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>6</sup>

On its 2015 Form 990 tax return, FV disclosed spending \$1,744,267 on political activity, describing that spending as a contribution “to a section 527 independent expenditure only PAC.”<sup>7</sup> Specifically, between December 29, 2015, and September 21, 2016, FV made six contributions to Fighting for Ohio Fund, a federal independent expenditure-only committee, commonly known as a super PAC, totaling \$1,700,000.<sup>8</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>9</sup> FV also reported spending \$44,267 directly for “section 527 exempt function activities.”<sup>10</sup>

In addition to these political contributions, FV also broadcast at least one television advertisement criticizing former Ohio Gov. Ted Strickland, a candidate for the Ohio Senate race.<sup>11</sup> The ad, which aired in June and July 2016, criticized former Gov. Strickland for losing 350,000 jobs while he was in office, claiming, “If you assembled everyone who lost their job under Strickland, you’d have Ohio’s third largest city.”<sup>12</sup> The ad referred to former Gov. Strickland’s Senate candidacy, saying, “[n]ow Ted Strickland wants to bring his job-killing policies to Washington,” and closed by suggesting former Gov. Strickland should not be allowed to go to Washington as a senator, arguing that “we can’t afford more lost jobs.”<sup>13</sup>

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<sup>3</sup> Jeanne Cummings, *State Parties Look Past RNC for Cash*, *Politico*, Sept. 3, 2010, available at <https://politi.co/2HhFHc1>.

<sup>4</sup> Freedom Vote, Inc. 2015 Form 990, Part VII; Russ Choma, *One GOP Consultant, Two Campaigns and a Snarl of Outside Groups*, *OpenSecrets.org*, July 28, 2014, available at <https://bit.ly/2vzA47g>.

<sup>5</sup> Form 990, Part IV, Question 3; 2015 Instructions for Form 990, at 12; 2015 Instructions for Schedule C, at 1, 3.

<sup>6</sup> *Id.* at 1; 2015 Instructions for Form 990, at 66.

<sup>7</sup> Freedom Vote, Inc. 2015 Form 990, Schedule C, Parts I-A, I-C, and IV.

<sup>8</sup> Fighting for Ohio Fund, *FEC Form 3x, 2015 Year-End Report*, Jan. 31, 2016, available at <https://bit.ly/2qLjVGI>; Fighting for Ohio Fund, *FEC Form 3x, 2016 April Quarterly Report, Amended*, Oct. 27, 2016, available at <https://bit.ly/2qN7dXw>; Fighting for Ohio Fund, *FEC Form 3X, 2016 October Quarterly Report, Amended*, Oct. 27, 2016, available at <https://bit.ly/2J9y15a>.

<sup>9</sup> 26 U.S.C. § 527(e)(1).

<sup>10</sup> Freedom Vote, Inc. 2015 Form 990, Schedule C, Parts I-A and I-C.

<sup>11</sup> It is not clear if FV broadcast more than one ad criticizing former Gov. Strickland.

<sup>12</sup> CREW obtained a copy of the ad that aired on station WLWT in Cincinnati on June 20, 2016. A copy of the ad is included as Exhibit B and a transcript with screen images is included as Exhibit C. See <https://bit.ly/2F4AbaM>.

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

FV did not disclose to the Federal Election Commission as independent expenditures the funds spent to make and broadcast the advertisement, and it did not report its spending on the ad as political activity on its 2015 Form 990 tax return.<sup>14</sup> An analysis by CREW of ad buying contracts on file with the Federal Communication Commission (“FCC”) and collected by the Center for Responsive Politics found FV spent more than \$1 million to run ads in June and July 2016.<sup>15</sup> In particular, CREW’s analysis estimated FV spent more than \$1.2 million “net” or more than \$1.5 million “gross” on television ads in June and July 2016. FV also reported on its 2015 tax return spending \$1,121,077 on “issue advocacy,” an amount that appears to account for the anti-Strickland ad buy and provides a minimum estimate of how much was spent on the ads.<sup>16</sup>

FV’s political focus during the 2016 Ohio Senate race is further underscored by its close relationship to the Fighting for Ohio Fund, the super PAC to which FV contributed \$1.7 million in its 2015 fiscal year.<sup>17</sup> The Fighting for Ohio Fund spent more than \$9 million on independent expenditures opposing former Gov. Strickland in the 2016 Ohio Senate race,<sup>18</sup> and its ads used the same economic critique as FV’s ad.<sup>19</sup> FV and the Fighting for Ohio Fund also shared at least two vendors, the Main Street Media Group and MMM Consulting.<sup>20</sup> According to FV’s 2015 Form 990, MMM Consulting raised \$2,090,000 for FV, a sum sufficient to cover all of FV’s contributions to the Fighting for Ohio Fund during the 2016 election cycle.<sup>21</sup> MMM Consulting’s work for both entities raises the possibility that MMM Consulting raised money for FV with the intent that the funds would be transferred to the Fighting for Ohio Fund. Bolstering this possibility, five of the six contributions FV made to the Fighting for Ohio Fund correspond to exact amounts FV reported receiving from contributors on its Schedule B.<sup>22</sup> In addition, Mr. Nathanson, FV’s executive director, also serves on the board of another section

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<sup>14</sup> Freedom Vote, Inc. 2015 Form 990, Schedule C, Parts I-A and I-C. (Attached as Exhibit A)

<sup>15</sup> See <https://bit.ly/2HgY3xu>. CREW downloaded and examined every ad contract collected by the Center for Responsive Politics that identified FV as the sponsor in 2016, extracting and compiling information on how much FV contracted to spend on ads in terms of both “gross” and “net” expenditures. In order to account for duplicates, CREW removed duplicate file names and duplicate spending amounts after extracting spending data from the ad contracts. However, some duplicates, amendments, or revisions may have been inadvertently included in the CREW’s analysis, rendering it an estimate rather than an exact figure. See CREW spreadsheet of FV FCC ad contracts, available at <https://bit.ly/2HgSXgK>.

<sup>16</sup> Freedom Vote, Inc. 2015 Form 990, Part IX, Line 24a.

<sup>17</sup> FV also contributed an additional \$275,000 to the Fighting for Ohio Fund on October 5, 2016, less than a week after the close of FV’s 2015 fiscal year. See Fighting for Ohio Fund, FEC Form 3X, 2016 Pre-General Election Report, Oct. 27, 2016, available at <https://bit.ly/2JW3pvT>.

<sup>18</sup> See <https://bit.ly/2Hv0BHZ>.

<sup>19</sup> Fighting for Ohio Fund has 10 anti-Strickland ads posted on its YouTube page, and they all cite the same 350,000 job loss number that FV used in its anti-Strickland ad. See <https://bit.ly/2FOR5ae>.

<sup>20</sup> Contract with WLWT, June 22, 2016, available at <https://bit.ly/2qM25TP>; Fighting for Ohio Fund, FEC Form 3X, 2016 October Quarterly Report, Amended, Oct. 27, 2016; Freedom Vote, Inc. 2015 Form 990, Schedule G, Part I.

<sup>21</sup> Freedom Vote, Inc. 2015 Form 990, Schedule G, Part I.

<sup>22</sup> Freedom Vote, Inc. 2015 Form 990, Schedule B, Part 1, Lines 3, 8, 9, 12, 15; Fighting for Ohio Fund, FEC Form 3X, 2015 Year-End Report, Jan. 31, 2016, at 11; Fighting for Ohio Fund, FEC Form 3X, 2016 April Quarterly Report, Amended, Oct. 27, 2016, at 8; Fighting for Ohio Fund, FEC Form 3X, 2016 October Quarterly Report, Amended, Oct. 27, 2016, at 11-12.

501(c)(4) nonprofit, the Fighting for Ohio Institute, with two of the Fighting for Ohio Fund's consultants, Scott Guthrie and Tom Whatman.<sup>23</sup> Mr. Whatman was described by *Politico* as an adviser to FV in 2010.<sup>24</sup>

### **Freedom Vote, Inc.'s Representations to the IRS**

As noted above, section 501(c)(4) organizations like FV are required to file annual Form 990 tax returns, including a Schedule C if they engage in political activity. The "political expenditures" these organizations must disclose include "[a]ll activities that support or oppose candidates for elective federal, state, or local public office."<sup>25</sup>

According to FV's 2015 Form 990, signed by Mr. Nathanson on August 14, 2017 under penalty of perjury, the group spent a total of \$3,575,475 between October 2015 and September 2016.<sup>26</sup> FV filed a Schedule C with the tax return disclosing \$1,744,267 in political expenditures.<sup>27</sup> This amount consists almost entirely of the contributions FV made to the Fighting for Ohio Fund.<sup>28</sup> FV, however, failed to report the group's spending on the Ohio Senate advertisements on its Schedule C. As discussed above, FV appears to have spent more than \$1 million on those ads.

### **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>29</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>30</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>31</sup>

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<sup>23</sup> Fighting for Ohio Institute, 2016 Form 990-EZ, Part IV; Fighting for Ohio Fund, FEC Form 3X, 2016 October Quarterly Report, Amended, Oct. 27, 2016; Whatman Associates, Inc., Domestic Agent Subsequent Appointment (AGS), Office of the Secretary of State of Ohio, March 21, 2013, available at <https://bit.ly/2vtUDIQ>; see <https://bit.ly/2JaGaNw>.

<sup>24</sup> Cummings, *Politico*, Sept. 3, 2010.

<sup>25</sup> 2015 Instructions for Form 990, at 66.

<sup>26</sup> Freedom Vote, Inc., 2015 Form 990, Part I, Line 18.

<sup>27</sup> *Id.*, Schedule C, Part I-A.

<sup>28</sup> *Id.*, Schedule C, Part I-C.

<sup>29</sup> 26 U.S.C. § 501(c)(4).

<sup>30</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 FV's conduct using the "primarily" standard. Under a correct interpretation of the statute, FV's political spending unquestionably would violate its tax-exempt status.

<sup>31</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>32</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>33</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>34</sup> and prohibited political intervention for section 501(c)(3) organizations constitutes political activity for section 501(c)(4) groups like FV.<sup>35</sup> Accordingly, FV’s contributions to the Fighting for Ohio Fund constitute political campaign activities.

FV’s advertising expenditures opposing former Gov. Strickland in the Ohio Senate race also likely constitute political activity. Advertisements and other communications that support or oppose a candidate but stop short of expressly advocating for or against the candidate’s election 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>36</sup>

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<sup>32</sup> Rev. Rul. 68-45, 1968-1 C.B. 259.

<sup>33</sup> Exempt Organizations Determinations Unit 2, Student Guide, Training 29450-002 (Rev. 9-2009), at 7-19 (emphasis added), available at <https://bit.ly/2F0srGI>.

<sup>34</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, Mar. 5, 2014, available at <https://bit.ly/1ev87z2>.

<sup>35</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>36</sup> Rev. Rul. 2007-41; see also Rev. Rul. 2004-06.

FV's advertisement at issue exhibits all or nearly all of these factors. It identified former Gov. Strickland, a candidate in the general election, alluded to his candidacy, was broadcast during an active election campaign,<sup>37</sup> and expressed disapproval of former Gov. Strickland and his 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 FV on the issues of jobs or the economy. FV's support for the Fighting for Ohio Fund and its anti-Strickland advertising further suggests the ad was political. Despite these factors showing the ad was political, FV seemingly asserted on its tax return the advertisement was "issue advocacy" that promoted social welfare and not political activity.<sup>38</sup>

FV's failure to correctly classify all its political spending is critical to its apparent attempt to avoid violating its tax-exempt status. If only the \$1,744,267 FV admitted spending on political activity between October 2015 and September 2016 is counted, then 48.8% of FV's fiscal year 2015 expenditures would have been political activity. FV's Ohio advertisement also clearly is political, and must be counted in calculating FV's political activity. Based on CREW's analysis of the FCC ad contracts, FV appears to have spent more than \$1 million on the Ohio advertisement, making FV's fiscal year 2015 political spending easily more than half of its total spending. Using the minimum ad cost estimate, if all the \$1,121,077 FV reported on its tax return as "issue advocacy" was spent on expenses related to the ads, FV's fiscal year political spending constituted at least 80.1% of its total spending.

This is not the first time political activity has apparently been FV's primary activity. As CREW previously detailed in a letter sent to the IRS on June 15, 2016, FV admitted spending nearly \$175,000 on political activity during the time period covered by its 2013 tax return, October 1, 2013 to September 30, 2014, accounting for 61% of FV's total spending that year and seemingly making politics the group's primary activity.<sup>39</sup>

### **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, FV's political activity in fiscal year 2015 exceeded the amount permitted. The \$1,744,267 FV admitted spending on political activity alone accounted for 48.8% of FV's total expenditures between October 2015 and September 2016. FV's tax return further suggests it spent at least \$1,121,077 on political ads, which would make FV's fiscal year 2015 political spending a minimum of 80.1% of its total spending.

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<sup>37</sup> Former Gov. Strickland announced his Senate run in February 2015. See Alexis Levinson, [Ted Strickland Announces Senate Run in Ohio](https://bit.ly/2JXD0Oe), *Roll Call*, February 25, 2015, available at <https://bit.ly/2JXD0Oe>.

<sup>38</sup> Freedom Vote, Inc., 2015 Form 990, Part IX, Line 24a.

<sup>39</sup> Letter from Noah Bookbinder to IRS Commissioner John A. Koskinen, June 15, 2016, available at <https://bit.ly/2Hgx0Ba>.

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>40</sup> By failing to report the more than \$1 million it spent on the Ohio ad as political campaign activities on its 2015 Form 990 – an omission that crucially allowed FV to represent that less than half of its 2015 spending was political – FV 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>41</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>42</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>43</sup>

FV’s 2015 Form 990 was signed by Mr. Nathanson under a written declaration that it was made under penalty of perjury, and that Mr. Nathanson had examined the return and it was true, correct, and complete to the best of his knowledge.<sup>44</sup> The tax return, however, appears to be false and incorrect as to the material matters of the amount FV spent on political campaign activities in fiscal year 2015.

The importance of treating FV’s spending in the Ohio Senate election as not political suggests FV and Mr. Nathanson’s representation may have been willful. Classifying that spending as political means political expenditures accounted for more than 50% of FV’s overall spending in 2015, a violation of FV’s tax-exempt status. As a result, the amount FV reported spending on political activity may have been willfully false.

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<sup>40</sup> 26 U.S.C. §§ 6652(c)(1)(A)(ii), 6652(c)(4); *see also* 2015 Instructions for Form 990, at 6.

<sup>41</sup> 26 U.S.C. § 7206(1).

<sup>42</sup> 26 U.S.C. § 527(f)(1).

<sup>43</sup> IRS, Background Paper, Summary of Form 990 Redesign Process, Aug. 19, 2008, at 1.

<sup>44</sup> Freedom Vote, Inc. 2015 Form 990, Part II.

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18 U.S.C. § 1001

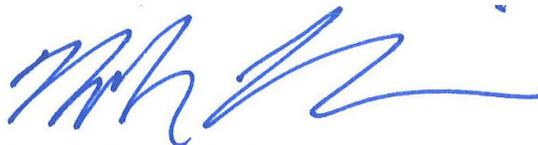
Federal law further prohibits anyone from “knowingly and willfully” making “any materially false, fictitious, or fraudulent statement or representation” in any matter within the jurisdiction of the executive, legislative, or judicial branch.<sup>45</sup> The prohibition also includes anyone who “falsifies, conceals, or covers up by any trick, scheme, or device a material fact.”<sup>46</sup> Violations are punishable by up to five years in prison.<sup>47</sup> By falsely stating that amount FV spent on political campaign activities in 2015, Mr. Nathanson and FV appear to have violated 18 U.S.C. § 1001.

**Conclusion**

Based on the publicly available information, FV’s activities do not comport with its claimed status as a section 501(c)(4) tax-exempt organization. Therefore, the IRS should investigate FV and, should it find that FV 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 FV as a taxable corporation or a section 527 political organization. Further, it appears FV and Mr. Nathanson falsely represented the amount FV spent on political activity in fiscal year 2015 on its tax return. The IRS also should investigate FV and Mr. Nathanson and, should it find they made false or incomplete statements on FV’s tax return, take appropriate action.

Thank you for your prompt attention to this matter.

Sincerely,



Noah Bookbinder  
Executive Director

Encls.  
cc: IRS-EO Classification

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<sup>45</sup> 18 U.S.C. § 1001(a)(2).

<sup>46</sup> 18 U.S.C. § 1001(a)(1).

<sup>47</sup> *Id.*

**EXHIBIT A**

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2015**  
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 2015 calendar year, or tax year beginning **OCT 1, 2015** and ending **SEP 30, 2016**

|  |  |   |  |
|--|--|---|--|
| <b>B</b> Check if applicable:<br><br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>FREEDOM VOTE, INC.</b>                 |   | <b>D</b> Employer identification number<br><br><b>27-3004397</b> |
|  | Doing business as  |   |  |
|  | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite  | <b>E</b> Telephone number<br><br><b>937-222-0131</b>             |
|  | <b>131 NORTH LUDLOW STREET</b>   | <b>315</b>  |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>DAYTON, OH 45402</b>  |  | <b>G</b> Gross receipts \$ <b>4,375,484.</b>  |  |
| <b>F</b> Name and address of principal officer: <b>JAMES S. NATHANSON</b><br><b>131 NORTH LUDLOW STREET, SUITE 315, DAYTON,</b>  |  | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                          |  |
| <b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>4</b> ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527  |  | <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions) |  |
| <b>J</b> Website: <b>WWW.FREEDOMVOTE.NET</b>   |  | <b>H(c)</b> Group exemption number ▶  |  |
| <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>2010</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 FURTHER THE COMMON GOOD AND GENERAL WELFARE OF THE PEOPLE OF OHIO.</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>1</b>            |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)  | <b>4</b>                         | <b>1</b>            |
|   | <b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a)   | <b>5</b>                         | <b>0</b>            |
|   | <b>6</b> Total number of volunteers (estimate if necessary)   | <b>6</b>                         | <b>0</b>            |
|   | <b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                        | <b>0.</b>           |
| <b>b</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)  | <b>Prior Year</b>                | <b>Current Year</b> |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)   | <b>28,000.</b>                   | <b>4,375,000.</b>   |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)   | <b>0.</b>                        | <b>0.</b>           |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)  | <b>0.</b>                        | <b>484.</b>         |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | <b>28,000.</b>                   | <b>4,375,484.</b>   |
| <b>Expenses</b>   | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)  | <b>1,500.</b>                    | <b>2,035,000.</b>   |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)   | <b>0.</b>                        | <b>0.</b>           |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)   | <b>27,000.</b>                   | <b>27,000.</b>      |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)  | <b>0.</b>                        | <b>35,000.</b>      |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>52,440.</b>   |                                  |                     |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)  | <b>30,078.</b>                   | <b>1,478,475.</b>   |
| <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | <b>58,578.</b>  | <b>3,575,475.</b>                |                     |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                      | <b>-30,578.</b>   | <b>800,009.</b>                  |                     |
| <b>Net Assets or Fund Balances</b>  | <b>20</b> Total assets (Part X, line 16)  | <b>Beginning of Current Year</b> | <b>End of Year</b>  |
|   | <b>21</b> Total liabilities (Part X, line 26)   | <b>19,042.</b>                   | <b>819,051.</b>     |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20  | <b>0.</b>                        | <b>0.</b>           |
|   |   | <b>19,042.</b>                   | <b>819,051.</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>JAMES S. NATHANSON, EXECUTIVE DIRECTOR</b><br>Type or print name and title |   |   |   |                          |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br><b>JOHN T. LIND</b>                             | Preparer's signature<br><b>JOHN T. LIND</b> | Date<br><b>08/14/17</b>   | Check if self-employed <input type="checkbox"/> | PTIN<br><b>P00099011</b> |
|                               | Firm's name<br>▶ <b>CLARK, SCHAEFER, HACKETT &amp; CO.</b>                    | Firm's EIN<br>▶ <b>31-0800053</b>           | Firm's address<br>▶ <b>1 EAST 4TH STREET<br/>CINCINNATI, OH 45202</b> |   |                          |
|                               |   |   | Phone no. <b>513-241-3111</b>   |   |                          |

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO FURTHER THE COMMON GOOD AND GENERAL WELFARE OF THE PEOPLE OF OHIO.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 3,505,133. including grants of \$ 2,035,000. ) (Revenue \$ ) PROVIDED EDUCATION TO THE OHIO PUBLIC REGARDING ECONOMIC POLICY ISSUES, INCLUDING STATE AND LOCAL GOVERNMENT FISCAL RESPONSIBILITY, JOB GROWTH AND RETENTION, AND EMPLOYMENT.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 3,505,133.

**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)?<br><i>If "Yes," complete Schedule A</i> .....  |     | X  |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....   | 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 other assistance to or for any foreign organization? <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 other assistance to or for foreign individuals? <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  |





**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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21  | 2,035,000.            | 2,035,000.                      |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22   |                       |                                 |  |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16  |                       |                                 |  |                             |
| 4 Benefits paid to or for members   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  | 27,000.               | 6,750.                          | 6,750.                                 | 13,500.                     |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   |                       |                                 |  |                             |
| 7 Other salaries and wages  |                       |                                 |  |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  |                       |                                 |  |                             |
| 9 Other employee benefits   |                       |                                 |  |                             |
| 10 Payroll taxes  |                       |                                 |  |                             |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management  |                       |                                 |  |                             |
| b Legal   | 17,648.               | 13,236.                         | 4,412.                                 |                             |
| c Accounting  | 4,393.                |                                 | 4,393.                                 |                             |
| d Lobbying  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17   | 35,000.               |                                 |  | 35,000.                     |
| f Investment management fees  |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)   | 220,000.              | 216,500.                        |  | 3,500.                      |
| 12 Advertising and promotion  | 2,500.                | 2,500.                          |  |                             |
| 13 Office expenses  | 880.                  | 220.                            | 220.                                   | 440.                        |
| 14 Information technology   |                       |                                 |  |                             |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  |                       |                                 |  |                             |
| 17 Travel   |                       |                                 |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   |                       |                                 |  |                             |
| 20 Interest   |                       |                                 |  |                             |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  |                       |                                 |  |                             |
| 23 Insurance  | 1,413.                |                                 | 1,413.                                 |                             |
| 24 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.) |                       |                                 |  |                             |
| a <b>ISSUE ADVOCACY</b>   | 1,121,077.            | 1,121,077.                      |  |                             |
| b <b>RESEARCH</b>   | 109,850.              | 109,850.                        |  |                             |
| c <b>BANK CHARGES</b>   | 714.                  |                                 | 714.                                   |                             |
| d   |                       |                                 |  |                             |
| e All other expenses  |                       |                                 |  |                             |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24e  | 3,575,475.            | 3,505,133.                      | 17,902.                                | 52,440.                     |
| 26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                              |                       |                                 |  |                             |

Check here  if following SOP 98-2 (ASC 958-720)

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2015**

Name of the organization

**FREEDOM VOTE, INC.**

Employer identification number

**27-3004397**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 4 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

Name of organization

Employer identification number

**FREEDOM VOTE, INC.**

**27-3004397**

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| <u>1</u>   | _____                             | \$ <u>600,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>2</u>   | _____                             | \$ <u>50,000.</u>          | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>3</u>   | _____                             | \$ <u>250,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>4</u>   | _____                             | \$ <u>100,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>5</u>   | _____                             | \$ <u>100,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>6</u>   | _____                             | \$ <u>400,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

|   |   |
|---|---|
| Name of organization<br><b>FREEDOM VOTE, INC.</b> | Employer identification number<br><b>27-3004397</b> |
|---|---|

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 7          |                                   | \$ <u>1,000,000.</u>       | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 8          |                                   | \$ <u>200,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 9          |                                   | \$ <u>250,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 10         |                                   | \$ <u>100,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 11         |                                   | \$ <u>5,000.</u>           | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 12         |                                   | \$ <u>500,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

|   |   |
|---|---|
| Name of organization<br><b>FREEDOM VOTE, INC.</b> | Employer identification number<br><b>27-3004397</b> |
|---|---|

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions   | (d)<br>Type of contribution   |
|------------|-----------------------------------|------------------------------|---|
| <u>13</u>  | <hr/> <hr/> <hr/> <hr/>           | \$ <u>100,000.</u>           | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>14</u>  | <hr/> <hr/> <hr/> <hr/>           | \$ <u>10,000.</u>            | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>15</u>  | <hr/> <hr/> <hr/> <hr/>           | \$ <u>200,000.</u>           | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>16</u>  | <hr/> <hr/> <hr/> <hr/>           | \$ <u>10,000.</u>            | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>17</u>  | <hr/> <hr/> <hr/> <hr/>           | \$ <u>500,000.</u>           | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| <u>  </u>  | <hr/> <hr/> <hr/> <hr/>           | \$ <u>                  </u> | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2015**

**Open to Public Inspection**

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

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

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

|   |   |
|---|---|
| Name of organization<br><b>FREEDOM VOTE, INC.</b> | Employer identification number<br><b>27-3004397</b> |
|---|---|

**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 ..... ▶ \$ 1,744,267.
- 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 ..... ▶ \$ 44,267.
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ 1,700,000.
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ 1,744,267.
- 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-. |
|-----------------------------------|-----------------------------------|------------|---|--|
| FIGHTING FOR OHIO FUND (SUPERPAC) | PO BOX 26141<br>ALEXANDRIA, VA 22 | 47-3156233 | 1,700,000.  | 0.   |
|                                   |                                   |            |   |  |
|                                   |                                   |            |   |  |
|                                   |                                   |            |   |  |
|                                   |                                   |            |   |  |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2015

LHA  
532041  
10-05-15

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

- 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.

| Limits on Lobbying Expenditures<br>(The term "expenditures" means amounts paid or incurred.)  | (a) Filing organization's totals                   | (b) Affiliated group 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.   |  |                                    |  |                    |                               |  |   |  |  |   |  |  |  |   |  |                   |              |  |  |  |
| <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:33%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:33%;">The lobbying nontaxable amount is:</th> <th style="width:34%;"></th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> <td></td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> <td></td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> <td></td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> <td></td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> <td></td> </tr> </tbody> </table> | 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. |  |  |  |
| 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 25% of line 1f) .....  |  |                                    |  |                    |                               |  |   |  |  |   |  |  |  |   |  |                   |              |  |  |  |
| <b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....  |  |                                    |  |                    |                               |  |   |  |  |   |  |  |  |   |  |                   |              |  |  |  |
| <b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....  |  |                                    |  |                    |                               |  |   |  |  |   |  |  |  |   |  |                   |              |  |  |  |
| <b>j</b> 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? .....  | <input type="checkbox"/> Yes                       | <input type="checkbox"/> 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 separate instructions for lines 2a through 2f.)

| Lobbying Expenditures During 4-Year Averaging Period                |          |          |          |          |           |
|---|----------|----------|----------|----------|-----------|
| Calendar year<br>(or fiscal year beginning in)                      | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) Total |
| <b>2a</b> Lobbying nontaxable amount                                |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount<br>(150% of line 2a, column(e))    |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                                |          |          |          |          |           |
| <b>d</b> Grassroots nontaxable amount                               |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount<br>(150% of line 2d, 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 on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.  | (a) |    | (b)    |
|---|-----|----|--------|
|   | Yes | No | Amount |
| 1 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: |     |    |        |
| a Volunteers?   |     |    |        |
| b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  |     |    |        |
| c Media advertisements?   |     |    |        |
| d Mailings to members, legislators, or the public?  |     |    |        |
| e Publications, or published or broadcast statements?   |     |    |        |
| f Grants to other organizations for lobbying purposes?  |     |    |        |
| g Direct contact with legislators, their staffs, government officials, or a legislative body?   |     |    |        |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?   |     |    |        |
| i Other activities?   |     |    |        |
| j Total. Add lines 1c through 1i  |     |    |        |
| 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  |     |    |        |
| b If "Yes," enter the amount of any tax incurred under section 4912   |     |    |        |
| c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  |     |    |        |
| d 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 |
|---|-----|----|
| 1 Were substantially all (90% or more) dues received nondeductible by members?                      | 1   |    |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?                 | 2   |    |
| 3 Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3   |    |

**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."

|  |    |  |
|--|----|--|
| 1 Dues, assessments and similar amounts from members   | 1  |  |
| 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).   |    |  |
| a Current year   | 2a |  |
| b Carryover from last year   | 2b |  |
| c Total  | 2c |  |
| 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  | 3  |  |
| 4 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? | 4  |  |
| 5 Taxable amount of lobbying and political expenditures (see instructions)   | 5  |  |

**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, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**PART I-A, LINE 1:**

**THE ORGANIZATION CONTRIBUTED TO A SECTION 527 INDEPENDENT EXPENDITURE ONLY PAC.**



**EXHIBIT C**

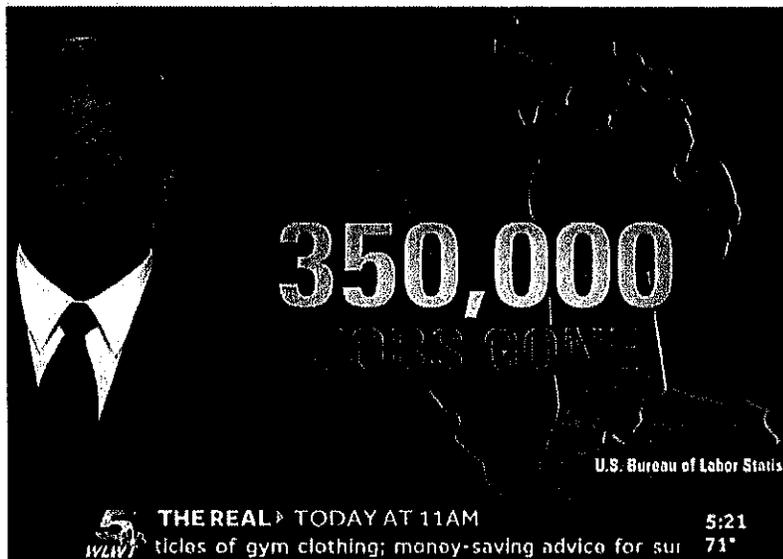
**Freedom Vote anti-Strickland ad**

**Narrator:**

While Ted Strickland was governor, Ohio lost jobs to Kentucky, Indiana, even Michigan.



350,000 Ohio jobs gone.



How many is that? If you assembled everyone who lost their job under Strickland, you'd have Ohio's third largest city.



**OHIO'S LARGEST CITIES**

330,813

**JOBS LOST UNDER STRICKLAND**  
350,000

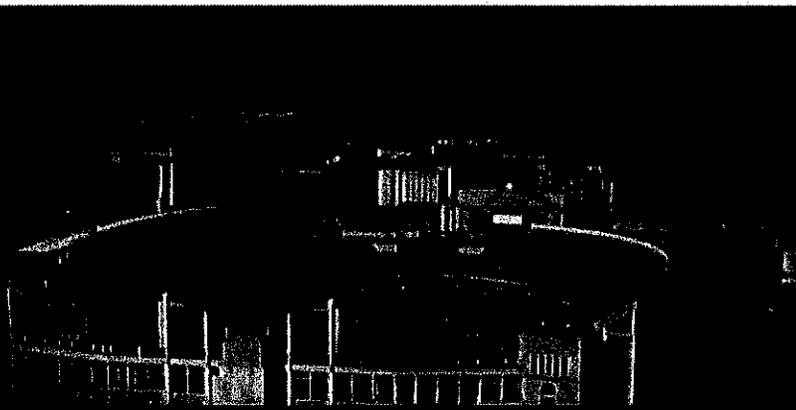
**CINCINNATI**  
296,943

**2010 Census**

**5 THE REAL** TODAY AT 11AM  
WLW summer; dressing in one color from head to toe; c

5:21  
71°

And you could fill the OSU horseshoe more than three times.



**STRICKLAND LOST JOBS:**  
**COULD FILL THE HORSESHOE 3 TIMES**

**5 THE REAL** TODAY AT 11AM  
WLW instantly answer trivia questions

5:21  
71°

Now Ted Strickland wants to bring his job-killing policies to Washington.

**TED STRICKLAND  
BRINGING JOB-KILLING  
POLICIES TO WASHINGTON**

**5** **THE REAL** ▶ TODAY AT 11AM **5:21**  
 WLWT 15 **71°**

We can't afford more lost jobs.

**WE CAN'T AFFORD  
MORE LOST JOBS**

PAID FOR BY FREEDOM VOTE

**5** **THE DR. OZ SHOW** ▶ TODAY AT 2PM **5:21**  
 WLWT 15 ted Ingredient In parmesan chooso; across Debi Ma **71°**