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BY ELECTRONIC MAIL

Federal Election Commission
Office of Complaints Examination and
Legal Administration
Attn: Kathryn Ross, Paralegal
1050 First Street, NE
Washington, D.C. 20463

Re: MUR 7859

Dear Ms. Ross:

On behalf of Citizens for a Working America, Inc., (“CWA”); Joel Riter, in his official capacity as President of CWA and individually; and Norman Cummings, in his official capacity as former President of CWA and individually (together “Respondents”), this letter responds to the Complaint filed against them by Citizens for Responsibility and Ethics in Washington on behalf of Marc Kruman and Andrew Ray (together “CREW”).

The Complaint is, for the most part, a typical CREW complaint—full of distorted facts and overblown innuendo, both leading to highly speculative conclusions. This much is to be expected, given the source. But CREW has truly outdone itself here, attempting to deceive the Commission with blatantly false allegations about CWA’s spending on federal elections. This astonishingly dishonest (even for CREW) spectacle should invite serious scrutiny into CREW’s already diminished credibility with the Commission, not to mention with the media and general public, to whom they always make it a point to publicize their repetitive complaints.

By ignoring easily accessible federal and state campaign finance filings by PACs to which CWA has made donations, CREW distorts the true picture, that CWA is a 501(c)(4) social welfare organization that occasionally expends a small amount of its funds—*less than 20% over the lifetime of the organization*—either on independent advertisements supporting or opposing federal candidates or on contributions to federal Super PACs that make federal independent expenditures. And despite CREW’s repeatedly rejected monotonous refrain that a mere single year of federal spending in excess of 50% is enough to trigger political committee status, no court has ever upheld that as the applicable standard for evaluating an organization’s major purpose. Even if this were the applicable standard, in CWA’s case, it occurred only once (not

twice, as CREW falsely alleges), nearly ten years ago (in 2011), well outside of the applicable five-year statute of limitations.

Accordingly, and as elaborated below, CWA has not, as CREW alleges in Count I of its Complaint, engaged in activities that ever would have required it to register as a “political committee” under FECA. And since the remaining three counts in the Complaint hinge entirely on the conclusion that CWA qualified as a political committee, there is no basis for the Commission to find that any of the alleged violations occurred and it should dismiss the Complaint.

I. The Complaint fails to demonstrate that CWA’s major purpose is nominating or electing federal candidates.

Political committees are subject to burdensome and extensive registration and reporting requirements that stifle free political speech. *See, e.g., Citizens United v. FEC*, 558 U.S. 310, 338 (2010); *Davis v. FEC*, 554 U.S. 724, 744 (2008). As a result, before an organization may be burdened with “political committee” status under FECA, it must satisfy two criteria. First, the organization either must have made “expenditures” aggregating in excess of \$1,000 in a calendar year that expressly advocate for the election or defeat of federal candidates or it must have received “contributions” aggregating in excess of \$1,000 in a calendar year to support or oppose federal candidates. 52 U.S.C. § 30101(4)(A); 11 C.F.R. § 100.5(a). Second, the organization must also have the “major purpose” of nominating or electing federal candidates. *Buckley v. Valeo*, 424 U.S. 1, 79 (1976).

The Complaint must allege sufficiently supported facts to satisfy both criteria. It hasn’t. Since CWA made independent expenditures in excess of \$1,000 in 2016, this Response will focus on the second criteria and, more specifically, the lack of evidence to support CREW’s erroneous conclusion that CWA’s major purpose is or ever has been supporting or opposing federal candidates.

It is well settled that the Commission applies a multi-factored, case-by-case approach to determine whether an entity has the major purpose of nominating or electing federal candidates. The analysis involves (1) consideration of the central organizational purpose and (2) a comparison of the organization’s overall spending compared to its spending on matters expressly advocating the election or defeat of federal candidates. *See* MUR 6081 (American Issues Project, Inc.), Statement of Reasons of Commissioners McGahn, Hunter, and Petersen at 9. No one factor is determinative, whether in favor of a finding of major purpose or against it. *See, e.g., Supplemental Explanation and Justification, Political Committee Status*, 72 Fed. Reg. 5601, 5605 (Feb. 7, 2007) (“2007 Supplemental E&J”); MUR 6872 (New Models), Controlling Statement of Reasons of Commissioners Hunter and Petersen at 21. Each is discussed below.

A. CWA’s central organizational purpose is the promotion of social welfare.

In determining an organization’s central organizational purpose, the Commission focuses on (i) the organization’s formal organizational documents, such as its articles of incorporation, and (ii) the organization’s own public statements, such as its website, solicitations, and press releases. MUR 6872 (New Models), Controlling Statement of Reasons of Commissioners Hunter and Petersen at 14.

As evidenced by its filings with the State of Delaware Corporations Commission and the IRS, CWA’s central organizational purpose is the promotion of social welfare within the meaning of Section 501(c)(4) of the Internal Revenue Code. (See Exhibit A.) The Complaint contains no allegations, nor does it provide any evidence, that CWA has an organizational purpose, let alone the *central* organizational purpose, to elect or defeat federal candidates. In the absence of any evidence demonstrating a central organizational purpose of supporting federal candidates, the Commission should find that CWA’s purpose is the promotion of social welfare. MUR 4850 (Deloitte & Touche, LLP), Statement of Reasons of Commissioners Wold, Mason, and Thomas at 2 (“The burden of proof does not shift to a respondent merely because a complaint is filed.”).

B. CWA’s spending demonstrates that its major purpose is not, nor ever was, the nomination or election of federal candidates.

In addition to evaluating the organization’s central organizational purpose, the Commission must evaluate whether an organization’s spending is “so extensive that the group’s major purpose may be regarded as [federal] campaign activity.” *FEC v. Mass. Citizens for Life*, 479 U.S. 238, 262 (1986). While neither the courts nor the Commission have defined how extensive the spending must be to shift an organization’s major purpose to federal campaign activity, in practice the Commission compares the organization’s spending on federal campaign activity over its lifetime with its overall spending to determine if a majority of its spending is for supporting or opposing *federal* candidates. See *New Mexico Youth Organized v. Herrera*, 611 F.3d 669, 678 (10th Cir. 2010). Notably, spending related to the election of state candidates should not be included in this comparison. *FEC v. GOPAC, Inc.*, 917 F. Supp. 851, 862-65 (D.D.C. 1996).

Thus, in stark contrast to the myopic, single-year percentage routinely sought to be imposed by CREW (and repeatedly rejected by the Commission), “the determination of whether the election or defeat of federal candidates for office is *the* major purpose of an organization, not simply *a* major purpose, is inherently a comparative task, and in most instances it will require weighing the importance of some of a group’s activities against others.” *Real Truth About Abortion*, 681 F.3d 544, 556 (4th Cir. 2012). This determination involves an examination as to “whether the preponderance of expenditures is for express advocacy or contributions to candidates.” *New Mexico Youth*, 611 F.3d at 678. Other federal courts have followed the same approach, examining the activities and statements as well as the spending of groups in order to determine if the major purpose is the election of federal candidates. See, e.g., *FEC v. Malenik*,

310 F. Supp. 2d 230, 234-36 (D.D.C. 2005); *GOPAC, Inc.*, 917 F. Supp. at 859. These courts have routinely upheld the multi-factor test.¹ In addition, this inquiry need not be intrusive, but can be accomplished by examining an entity's publicly available government filings and public statements. *Real Truth*, 681 F.3d at 558.

For purposes of the spending comparison, there is no authority to support CREW's proposed single-year evaluation. CREW's proposed evaluation purports to rely on *CREW v. FEC*, 209 F. Supp. 3d 77 (D.D.C. 2016), but the district court in that case agreed with the Commission that "a particular organization's full spending history" is relevant, just not the only or dispositive consideration. *Id.* at 94. This is consistent with "*Buckley*'s concept [that] an 'organization' manifests its major purpose over its lifetime of existence and activities." MUR 6538 (Americans for Job Security), Statement of Reasons of Goodman, Hunter, and Petersen at 25 (designating an entity as a political committee based on "only a single year is misguided and renders an artificial and distorted picture of the organization's activities that could wrongly subject an issue-advocacy group to the regulatory burdens attendant to political-committee status"); MUR 6872 (New Models), Controlling Statement of Reasons of Commissioners Hunter and Petersen at 5, n.23 (timeframe for analysis "is not and has never been limited to a single calendar year").

Neither the Commission nor any federal court has formally adopted a single-year approach. MUR 6538 (Americans for Job Security), Statement of Reasons of Goodman, Hunter, and Petersen at 24 and n.146; MUR 6872 (New Models), Controlling Statement of Reasons of Commissioners Hunter and Petersen at 27-31. And this is for good reason, as focusing on a single year "flatly ignores the point of the major purpose test," which is to restrict political committee burdens to those organizations that exist to influence federal elections while excluding those entities that only occasionally make regulated expenditures. MUR 6538 (Americans for Job Security), Statement of Reasons of Goodman, Hunter, and Petersen at 25. The "event-specific" independent expenditure reporting requirements in FECA are specifically designed to require disclosure but without the ongoing burden of registration and regular reporting. 11 CFR § 109.10; MUR 6872 (New Models), Controlling Statement of Reasons of Commissioners Hunter and Petersen at 8. Using a single-year approach to determine an organization's major purpose would inevitably subject issue-based groups, in perpetuity, to the burdens of full political-committee status based on a short period of activity. 11 CFR § 102.3(a); MUR 6396 (Crossroads GPS), Statement of Reasons of Commissioners Goodman, Hunter, and Petersen at 22.

Several decisions by the Commission in matters alleging a similar violation support a finding of no reason to believe here.

¹ See *CREW v. FEC*, 209 F. Supp. 3d 77, 94 (D.D.C. 2017) (reasonable for the Commission to consider organization's "full spending history"); *Akins v. FEC*, 736 F. Supp. 2d 9, 20 (D.D.C. 2010) (considering organization's "focus on lobbying for more than forty years"); see also *Malenick*, 310 F. Supp. 2d at 233; *GOPAC*, 917 F. Supp. at 862-66.

In MUR 6872 (New Models), the Commission reiterated and described its comprehensive major purpose approach that focuses on a group's public statements, organizational documents, and "overall spending history." Statement of Reasons of Commissioners Hunter and Petersen at 1. In that review, the Commission considered New Models' entire spending history of over 15 years when comparing its federal campaign activity with its other spending. *Id.* The Commission rejected the argument that New Models' major purpose had shifted when it made contributions to Super PACs that made federal independent expenditures in a single calendar year because its overall spending in its lifetime was not federal campaign activity.

In MUR 6396 (Crossroads GPS), the Commission found no reason to believe that a group was a political committee because its organizational documents, mission statement, IRS tax status, and its primary political activities "since its inception" had been focused on public policy objectives rather than federal campaign activity. Statement of Reasons of Commissioners Goodman, Hunter, and Petersen at 11. Nothing in Crossroads GPS's official documents—including its articles of incorporation, mission statement, and website—indicated that its central organizational purpose was the nomination or election of federal candidates. In the same way, the Complaint points to nothing in any of CWA's official documents or statements that demonstrates that the group has any purpose other than social welfare.

In MUR 5754 (MoveOn.Org Voter Fund), the Commission determined that the respondent, a 527 entity that had not registered as a federal political committee, did have the major purpose of electing federal candidates based on its public statements and overall spending. Factual and Legal Analysis (Aug. 9, 2006) at 10-13. In stark contrast to CWA's complete absence of public statements and low levels of federal electoral spending, MoveOn.Org Voter Fund's fundraising solicitations were full of references to the 2004 election and specific candidates, so much so that the communications "clearly indicate that the sole objective of the organization was to defeat George Bush." *Id.* at 11-12. For example, an email solicitation stated simply: "Our objective is to challenge George Bush's policies and record in order to reduce support for his re-election in 2004." *Id.* at 12. Furthermore, the Commission found that the entity had spent "virtually all of its money on federal campaign activity." *Id.* Significantly, MoveOn.org Voter Fund had not continued with non-election activity in the years following the 2004 election cycle, unlike CWA. CWA has made no such public statements and not even a preponderance of its spending was related to federal elections.

Properly evaluated over the course of its lifetime, CWA's spending is consistent with its central organizational purpose as a social welfare organization, and not a political committee. According to CWA's tax returns filed with the IRS, and its campaign finance reports filed with the FEC and state campaign finance regulators, as well as campaign reports filed by Super PACs which received donations from CWA, CWA has received and spent the following amounts since its formation in 2010:

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Tax Year (Oct 1 to Sept 30)	Gross Receipts	Total Expenses	Political Expenses (as reported on Sch C)	Federal election expenses	State election expenses	Percentage of Federal expenses
2009	\$2,372,286	\$2,266,898	\$9,500	\$0	\$9,500	0%
2010	\$705,000	\$762,212	\$0	\$0	\$0	0%
2011	\$1,124,745	\$1,086,555	\$803,060	\$803,060	\$0	74%
2012	\$4,162,500	\$4,201,348	\$1,699,991	\$1,699,991	\$0	40%
2013	\$277,500	\$308,805	\$0	\$0	\$0	0%
2014	\$1,879,761	\$992,523	\$0	\$0	\$0	0%
2015	\$1,850,010	\$2,556,204	\$568,817	\$475,534	\$93,283	19%
2016	\$1,040,929	\$1,221,269	\$494,000	\$428,000	\$66,000	35%
2017	\$8,458,781	\$8,208,425	\$6,394,500	\$919,000	\$5,475,500	11%
2018	\$1,017,141	\$1,298,214	\$204,675	\$112,150	\$92,525	9%
2019 ²	\$875,247	\$907,776	\$275,000	\$0	\$275,000	0%
TOTAL	\$23,763,900	\$23,810,229	\$10,449,543	\$4,437,735	\$6,011,808	19%

As shown above, over the course of its history, only 19% of CWA's overall spending has been to support or oppose federal candidates. Granted, in one year (Tax Year 2011), CWA's political spending did exceed its non-political spending. But for that election cycle (2011-2012), its political spending was still under 50%, as it has been every year and election cycle since then. When viewed in the context of its full spending history, CWA's spending in that isolated tax year does not demonstrate that it has the major purpose of electing federal candidates.

Furthermore, CREW erroneously (and deceptively) alleges that CWA's federal campaign activity spending amounted to over two-thirds of its overall spending in Tax Year 2017. But

² CWA has not yet filed its 2019 tax return and these amounts are based on CWA's FY 2020 draft financial statements. CWA has made no expenditures and received no contributions as defined in FECA in 2019-2020.

nearly half of its political spending that year, as reported on Schedule C of its tax return, was used for state campaign activity. Thus, CREW's assertion regarding Tax Year 2017 ignores critical evidence (which is publicly available and easily accessible by CREW) that more than \$4 million of CWA's political spending in that year was related to state, rather than federal, races. During Tax Year 2017, CWA contributed \$3,270,000 to Hometown Freedom Action Network ("HFAN"), a federal independent expenditure-only committee. According to HFAN's FEC reports for that period, it spent \$0 on federal independent expenditures and \$3,309,028.45 on expenditures in state races.³ Similarly, CWA made \$1,075,000 in contributions to The Palmetto PAC. The Palmetto PAC, in turn, did not make any federal independent expenditures at all during the relevant timeframe, but spent \$1,467,726 supporting non-federal races.⁴ The very same is true of CWA's donations to A Better Georgia (\$200,500)⁵ and the Republican Attorneys General Association (\$930,000)⁶, the latter being a non-federal 527 entity that expressly supports state candidates. Therefore, as has been clearly established, all of this spending by CWA should not be included on the federal campaign activity side of the major purpose spending comparison.

CREW may respond that CWA's donations to Super PACs are "contributions" under FECA because they were reported as such by the recipient committees. However, as discussed above, the purpose of CWA's donations was to support candidates in state elections, not to effectuate a contribution. *See Van Hollen v. FEC*, 811 F.3d 486, 488 (2016) ("[T]he FEC's purpose requirement is consistent with the purpose-laden definition of 'contribution' set forth in FECA's very own definitional section," which requires an intent for it to be used to influence a federal election); *see also* MUR 6485, MURs 6487 & 6488, MUR 6711, MUR 6930, Supplemental Statement of Chairman Matthew S. Petersen and Commissioners Caroline C. Hunter and Lee E. Goodman at 2 ("[A] purpose requirement is dictated by the plain text of the Act, court decisions, forty years of Commission practice, and common sense. Congress defined a 'contribution' as 'any gift, subscription, loan, advance, or deposit of money or anything of value made by any person for the purpose of influencing any election for *Federal* office.'" (italics added)).

CWA's spending record clearly demonstrates that although it has occasionally advocated for the nomination, election, or defeat of federal candidates, or supported Super PACs for that purpose, and that in some years that spending has been greater than in other years, it clearly has not been *the* major purpose of the organization over its lifetime. Rather, CWA's major purpose has been consistent with its social welfare mission, as stated in its organizational documents. In

³ HFAN, FEC Form 3X, [2017 Year-End Report](#); [2018 April Quarterly Report](#); [2018 July Quarterly Report](#); [2018 October Quarterly Report](#); [2018 Post-General Report](#).

⁴ The Palmetto PAC, FEC Form 3X, [2017 Year-End Report](#); [2018 April Quarterly Report](#); [2018 July Quarterly Report](#); [2018 October Quarterly Report](#); [2018 Post-General Report](#).

⁵ A Better Georgia, FEC Form 3X, [2018 July Quarterly Report](#); [2018 October Quarterly Report](#); [2018 Post-General Report](#).

⁶ The Republican Attorney General's Association is registered as a Section 527 entity with the IRS. According to the FEC's online database, it has not reported any federal campaign activity at any time.

other words, the occasional nature of CWA's federal spending does not support a decision by the Commission that would justify subjecting CWA to the burdens of political committee status.

Accordingly, Count I of the Complaint should be dismissed.

II. Because CWA is not, and never has been, a political committee under FECA, Respondents have not failed to file reports with the FEC.

Because CWA is not a political committee under FECA, it was not required to file periodic reports with the FEC under 52 U.S.C. § 30104(a)(4), (b), or 11 C.F.R. §§ 104.1(a), 104.8. For the same reason, Joel Riter and Norm Cummings, each of whom is named in the Complaint in his official capacity as a former officer of CWA and also in his personal capacity, did not fail to file reports under these sections. Thus, Counts II, III, and IV of the Complaint should also be dismissed.

III. The alleged violations that occurred prior to 2016 are time barred.

An additional reason to dismiss the Complaint (or at least portions of it) is that the alleged violations occurred beyond the statute of limitations. Under 28 U.S.C. § 2462, "an action, suit or proceeding for the enforcement of any civil fine, penalty, or forfeiture, pecuniary or otherwise, shall not be entertained unless commenced within five years from the date when the claim first accrued." The standard rule is that a claim accrues "when the plaintiff has a complete and present cause of action." *Citizens for Responsibility & Ethics v. Am. Action Network*, 410 F. Supp. 3d 1, 23 (D.D.C.2019) (quoting *Gabelli v. SEC*, 568 U.S. 442, 448, 133 S. Ct. 1216, 185 L.Ed.2d 297 (2013)); see also *FEC v. Natl. Right to Work Comm.*, 916 F. Supp. 10, 13 (D.D.C. 1996) (holding that the period of limitations begins to run when the alleged offense is committed).

Several counts in the Complaint stem from circumstances that occurred more than five years ago, putting them outside the federal statute of limitations. Specifically, portions of Count I, ¶¶ 36, 52, 54, and 56-57, portions of Count II, ¶¶ 61-63, portions of Count III, ¶¶ 69-70, and all of Count IV claim that violations occurred prior to 2016. Under 28 U.S.C. § 2462, as elaborated in greater detail below (Section III.A), these claims are unactionable, and none of the recognized exceptions apply (Section III.B).

A. The alleged violations that occurred prior to 2016 may not be entertained by the Commission.

1. Count I: Failure to register as a political committee.

The Complaint dredges up expenditures that took place up to ten years ago (¶¶ 38-40, 42-44, 47, 49, 51) in order to claim that CWA met the statutory and major purpose tests for political committee status in 2011 and 2012 (¶¶ 36, 52). As a result of its alleged status as a political committee, the Complaint concludes that CWA failed to register as a political committee and

failed to terminate its political committee status with the FEC (§§ 54, 56-57), thereby violating 52 U.S.C. § 30103(a) and 11 C.F.R. § 102.1(d). Insofar as these claims accrued before 2016, they are unactionable under 28 U.S.C. § 2462. 52 U.S.C. § 30103(a) and 11 C.F.R. § 102.1(d) require committees to file a statement of organization within 10 days after becoming a political committee within the meaning of 52 U.S.C. § 30101(4). This violation allegedly occurred, and the claim first accrued, 10 days after CWA allegedly failed to register as late as 2012, well outside the statute of limitations.

2. Count II: Failure to file reports as a political committee.

The Complaint reiterates its unactionable claim that CWA became a political committee in 2011 (§ 60) in order to further claim that CWA should have filed disclosure reports, beginning in 2011, which it failed to do in violation of 52 U.S.C. § 30104(a)(4), (b), and 11 C.F.R. §§ 104.1(a), 104.8 (§ 61-63). These separate and distinct violations allegedly occurred, and the individual claims first accrued, upon the date each report would have been due had CWA registered as a political committee. Insofar as these separate and distinct violations occurred before 2016, they are unactionable under 28 U.S.C. § 2462.

3. Counts III and IV: alleged violations by the officers of CWA.

The Complaint claims that Joel Riter, who was the President of CWA from 2014 through 2020, failed to cause CWA to register with the FEC and file disclosure reports as required by FECA, and is thus liable both in his official capacity as President and personally for CWA's alleged violations of 52 U.S.C. §§ 30103(a), 30104(a)(4), (b), and 11 C.F.R. §§ 102.1(d), 104.1(a), 104.8 (§ 69-70). These claims against Mr. Riter in his official and personal capacities under 52 U.S.C. § 30103(a) would have first accrued 10 days after CWA allegedly failed to register and failed to report in 2012 or 2013, well outside the statute of limitations. Insofar as these alleged violations occurred before 2016, they are unactionable under 28 U.S.C. § 2462.

The entirety of Count IV relies on circumstances that began as early as 2012 and ended as late as 2013 (§ 72-73), well outside the statute of limitations. If Norman Cummings, who was the President of CWA in 2012 and 2013, was required to register CWA as a political committee and file reports with the FEC, that obligation ended when Mr. Riter replaced him as President in 2014. (§ 64). Thus, no alleged violation occurring during that time is actionable against Mr. Cummings in either his official or personal capacity under 28 U.S.C. § 2462.

B. No exception to the statute of limitations applies.

There are three recognized exceptions to FECA's five-year statute of limitations. First, in cases where there is a significant risk of future harm, the law may allow the FEC to grant equitable relief notwithstanding the expiration of the statute of limitations. *See FEC v. Christian Coalition*, 965 F. Supp. 66, 71 (D.D.C.1997). Second, the statute of limitations may be tolled during periods of "continuing violations" of unlawful activity. *See Earle v. District of Columbia*, 707 F.3d 299, 306-307 (D.C. Cir. 2012). Third, the statute of limitations may be tolled when a

defendant fraudulently conceals its wrongdoing through deception that is separate from the wrongful act itself. *See Sprint Communs. Co., L.P. v. FCC*, 76 F.3d 1221, 1226 (D.C. Cir. 1996). As discussed below, none of these exceptions to the statute of limitations apply in the present case.

1. There is no significant risk of future harm.

In cases where there is a significant risk of future harm, the law may allow the FEC to grant equitable relief notwithstanding the expiration of the statute of limitations. *CREW*, 236 F. Supp.3d at 392. Leaving aside the issue of whether the FEC retains the authority to grant equitable relief under 28 U.S.C. § 2462, the Complaint presents no facts demonstrating any significant likelihood of future harm. And it is a moot point anyway, since CWA is defunct, having been dissolved as a Delaware nonstock corporation on September 25, 2020. *See CREW*, 236 F.Supp.3d at 393 (holding that “the controlling commissioners almost certainly could not have found a significant risk of future harm by [the organization] as required by *Christian Coalition*, because [it] was defunct at the time of the decision”).

2. There are no continuing violations that would toll the statute of limitations.

The statute of limitations may be tolled during periods of “continuing violations” of unlawful activity. *Id.* at 392. The doctrine may apply in cases where “the text of the pertinent law imposes a continuing obligation to act or refrain from acting,” which is a question of statutory construction. *Id.* Although FECA does require periodic filing of information, the sections that CWA is alleged to have violated do not impose a continuous requirement. This precise issue was addressed in *CREW v. FEC*, 236 F. Supp. 3d at 392-393.

In *CREW v. FEC*, CREW challenged the FEC’s decision to exercise prosecutorial discretion by dismissing a matter against the Commission on Hope, Growth and Opportunity (“CHGO”). The FEC had observed that the prosecution of the “obvious” violations by CHGO was likely barred by the statute of limitations. *Id.* at 391. CREW contended that the continuing violation exception applied “because FECA imposes a ‘continuing obligation’ to disclose the identities of donors.” *Id.* at 392. The court noted that not only did CREW fail to cite to any case applying the doctrine to FECA in such a manner, “no section cited by either party appears to impose a continuous reporting requirement.” *Id.* The court specifically referenced 52 U.S.C. § 30104(a)(1), and 52 U.S.C. § 30103(a) had been cited by CREW. *Id.*; Reply to Opp’n Mot. For Summ. J. at 26, *CREW v. FEC*, 236 F. Supp. 3d 378 (D.D.C. 2017). The court granted the FEC’s motion for summary judgment, finding that “the text of FECA does not clearly establish that entities have a continuous obligation to report information. If it did, it seems the statute of limitations would be largely irrelevant in cases of alleged non-disclosure or failure-to-register.” *Id.* at 393.

If CWA was obligated to file any reports at all, each report due under 52 U.S.C. § 30104 would constitute a separate, not continuous, obligation. “[W]here misconduct amounts to discrete

violations, some of which occurred during the limitations period, the claims commencing during the limitations period may proceed.” *United States SEC v. Place*, 2018 U.S. Dist. LEXIS 214828, at *17. Therefore, this exception does not apply to toll the statute of limitations for reports that were allegedly due prior to 2016.

3. CWA did not fraudulently conceal any of its activities.

A third circumstance in which the statute of limitations may be tolled is “when a defendant fraudulently conceals its wrongdoing through deception that is separate from the wrongful act itself.” *CREW*, 236 F. Supp. 3d at 392-93. This exception does not apply “in cases where the plaintiff discovered or, with due diligence, should have discovered the injury that is the basis of the action.” *Id.* at 393. “Generally, if a party discloses information to the FEC sufficient to show the alleged injury, the FEC ‘should have’ discovered the injury.” *Id.* at 393. As *CREW*’s Complaint shows, no concealment took place. The information giving rise to the alleged violation was accessible, as it was reported to the IRS by CWA on its information returns and to the FEC, also by CWA, on its independent expenditure reports, and by the PACs that received donations from CWA. The accessibility of this information is demonstrated by *CREW*’s well-documented Complaint, which includes references and citations to the tax returns and FEC reports, all of which are public records and immediately available either online or to anyone requesting them. Clearly this exception does not apply.

V. An additional reason to dismiss the Complaint is that CWA, as of September 2020, has dissolved.

An additional basis for dismissing the Complaint is that CWA is no longer operational. As noted above, it dissolved as a nonstock corporation (in Delaware) in September 2020.

In numerous MURs, the FEC has declined to pursue penalties (even when, unlike here, potential penalties may have been warranted), when the respondent organization was no longer in existence or “defunct.” For example, in MUR 6930 (Black Men Vote), the Commission dismissed the complaint in part because the committee was defunct. *See* Statement of Reasons of Chairman Matthew S. Petersen and Commissioners Caroline C. Hunter and Lee E. Goodman (April 1, 2016); *see also* First General Counsel’s Report (recommending dismissal for the same reason). And in MUR 6236 (MN-06 Congressional Victory Committee), the Commission took no action against the committee in part because it was defunct. *See* Notification to MN-06 Congressional Victory Committee and Christopher Ward, in his official capacity as treasurer (July 20, 2020); *see also* General Counsel’s Report #2 (recommending no further action for the same reason).

The courts have routinely upheld the Commission’s exercise of prosecutorial discretion in choosing to dismiss a matter based on the defunct status of the committee. *See, e.g., CREW v. FEC*, 236 F. Supp. 3d at 391 (FEC properly exercised prosecutorial discretion in dismissing a matter in part because the defunct nature of the entity “made any remedy, financial or injunctive, extremely difficult”). And at least one court has held that it would be “futile to enforce its

finding” against a committee because it was defunct. *See Fed. Election Comm. v. Comm. of 100 Democrats*, 844 F. Supp. 1, 6 (1993), n. 5 (discussing *Federal Election Comm’n v. John A. Dramesi For Congress Comm.*, C.A. No. 85A039 (MHC), slip op. (D.N.J. Sept. 5, 1990)).

VI. The Complaint fails to allege facts sufficient to support the conclusion that the individual Respondents should be personally liable for the alleged violations.

The Complaint claims that Mr. Riter and Mr. Cummings, who were officers of CWA at various times, are *personally* liable for failing to register CWA as a political committee and for failing to file subsequent reports (§§ 66-70, 74-78). While the Commission may take action against a treasurer in the treasurer’s personal capacity, in “the typical enforcement matter the Commission expects that it will proceed against treasurers only in their official capacities.” 70 Fed. Reg. 3 (Jan. 3, 2005). Treasurers are considered parties to enforcement proceedings in their personal capacities “where information indicates that the treasurer knowingly and willfully violated an obligation that the Act or regulations specifically impose on treasurers or where the treasurer recklessly failed to fulfill the duties imposed by law, or where the treasurer has intentionally deprived himself or herself of the operative facts giving rise to the violation.” *Id.* at 3-4. As the Complaint points out, both Mr. Riter and Mr. Cummings have experience in the political realm and are probably aware of the obligations and potential liability of a committee treasurer. However, mere political experience and awareness of a treasurer’s general obligations does not support the claim that their supposed violations were automatically knowing and willful, reckless, or that they intentionally deprived themselves of the operative facts giving rise to the alleged violation.

The Commission may find “reason to believe” only if a complaint sets forth sufficient specific facts, which, if proven true, would constitute a violation of FECA. Complaints not based upon personal knowledge must identify a source of information that reasonably gives rise to a belief in the truth of the allegations presented. Indeed, the Commission has repeatedly taken the position that unwarranted legal conclusions from asserted facts or mere speculation will not be accepted as true. *See, e.g.*, MUR 4960, Statement of Reasons of Commissioners Mason, Sandstrom, Smith and Thomas (Dec. 21, 2001).

The Complaint contains no factual allegations indicating Mr. Riter or Mr. Cummings committed violations of FECA that were knowingly and willful, that they recklessly failed to fulfill duties specifically imposed on treasurers by the Act, or that they intentionally deprived themselves of the operative facts giving rise to the alleged violation. To the contrary, as demonstrated by this response, Mr. Riter and Mr. Cummings each had good reasons to believe registration was not necessary or required. Thus, the Complaint affords no basis for the Commission to conclude there is a reason to believe a violation occurred. Accordingly, the Counts against each of them in their personal capacity should be dismissed.

* * * * *

January 22, 2020

Page 13 of 13

The Commission may find “reason to believe” only if the complaint sets forth sufficient specific facts, which, if proven true, would constitute a violation of the Act. The Complaint here fails that standard, as the allegations do not demonstrate that CWA qualified as a political committee. Therefore, the Complaint should be dismissed.

If the Commission requires any additional information or clarifications from Respondents to evaluate the allegations in this matter, please do not hesitate to contact me.

Sincerely,

LANGDON LAW LLC



David R. Langdon
Counsel for Respondents Citizens for a Working
America, Inc., Joel Riter, and Norman Cummings

State of Delaware
Secretary of State
Division of Corporations
Delivered 10:00 AM 08/10/2010
FILED 10:00 AM 08/10/2010
SRV 100814884 - 4858543 FILE

STATE of DELAWARE
CERTIFICATE of INCORPORATION
AN EXEMPT NON-STOCK CORPORATION

I.

The name of the corporation is **CITIZENS FOR A WORKING AMERICA, INC.**

II.

Its Registered Office in the State of Delaware is to be located in New Castle County at 2711 Centerville Road, Ste. 400, Wilmington, DE 19808. The name of the initial registered agent is CorpAmerica, Inc.

III.

The purpose of the Corporation is to engage in any lawful activity for which corporations may be organized under the General Corporation Law of Delaware. This Corporation shall be an exempt nonprofit corporation.

This Corporation is organized, and shall be administered and operated, not for profit, exclusively for the purpose of promoting the social welfare, within the meaning of Section 501(c)(4) of the Internal Revenue Code of 1986, and any regulations promulgated pursuant thereto, or corresponding provisions of any subsequent federal tax laws (hereinafter collectively referred to as the "Code"), and:

(a) To receive and administer funds for the benefit of the Corporation, or its successors, and to that end to take and hold, by bequest, devise, gift, purchase or lease, either absolutely or in trust, any property, real, personal or mixed, without limitation as to amount, value, or distribution, except such limitations as may be provided herein or imposed by law; and

(b) To do such other lawful acts or activities to accomplish the foregoing purposes, as contemplated by Section 501(c)(4) of the Code and the laws of the State of Delaware.

IV.

The corporation shall not have any capital stock.

V.

The conditions of membership, if any, shall be stated in the bylaws.

VI.

The name and mailing address of the Incorporator is:

David R. Langdon
11175 Reading Road, Ste. 104
Cincinnati, Ohio 45241

VII.

(a) No part of the net earnings of the Corporation shall inure to the benefit of any incorporator, member, director, or trustee of the Corporation, or of any other private individual, except that the Corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its purposes;


(b) The Corporation shall not engage in any excess benefit transactions as described in Section 4958 of the Code; and

(c) Notwithstanding any other provision of these articles, the Corporation shall not engage in any activities not permitted to be engaged in by a corporation described in Section 501(c)(4) of the Code.

VIII.

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, distribute all of the assets of the Corporation exclusively for the purposes of the Corporation in such manner, or to such organization or organizations as shall at the time qualify as an exempt organization or organizations described in sections 501(c)(3) or 501(c)(4) of the Code, as the Board of Directors shall determine. Any such assets not so distributed shall be distributed in accordance with General Corporation Law of Delaware

I, the Undersigned, for the purpose of forming a corporation under the laws of the State of Delaware, do make, file and record this Certificate, and do certify that the facts herein stated are true, and I have accordingly hereunto set my hand this 7th day of August, A.D. 2010.

BY: 
(Incorporator)

NAME: David R. Langdon

Delaware

The First State

Page 1

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE CERTIFICATE OF INCORPORATION OF "CITIZENS FOR A WORKING AMERICA, INC.", WAS RECEIVED AND FILED IN THIS OFFICE ON THE TENTH DAY OF AUGUST, A.D. 2010.

AND I DO HEREBY FURTHER CERTIFY THAT THE CERTIFICATE OF DISSOLUTION OF "CITIZENS FOR A WORKING AMERICA, INC.", WAS RECEIVED AND FILED IN THIS OFFICE ON THE TWENTY-FIFTH DAY OF SEPTEMBER, A.D. 2020, AT 9:59 O'CLOCK A.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE AFORESAID CORPORATION WAS DULY DISSOLVED ACCORDING TO THE LAWS OF THE STATE OF DELAWARE.

AND I DO HEREBY FURTHER CERTIFY THAT UPON FILING OF THE AFORESAID CERTIFICATE OF DISSOLUTION, THE CORPORATE EXISTENCE OF "CITIZENS FOR A WORKING AMERICA, INC." WAS TERMINATED.



4858543 8371
SR# 20210064442

You may verify this certificate online at corp.delaware.gov/authver.shtml

A handwritten signature in black ink, appearing to read "JBULLOCK", is written over a horizontal line. Below the line, the text "Jeffrey W. Bullock, Secretary of State" is printed.

Jeffrey W. Bullock, Secretary of State

Authentication: 202253054
Date: 01-11-21

Form **990**

OMB No. 1545-0047

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.
 ▶ Go to **www.irs.gov/Form990** for instructions and the latest information.

2018**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 10/01, 2018, and ending 9/30, 2019	
B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C CITIZENS FOR A WORKING AMERICA, INC. 13800 Coppermine Rd. 1st, 2nd&3rd Floor Herndon, VA 20171 F Name and address of principal officer: Same As C Above
D Employer identification number 27-0585219 E Telephone number (202) 649-0243 G Gross receipts \$ 1,017,141.	
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶	
I 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	
J Website: ▶ N/A	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 2009 M State of legal domicile: DE	

Part I Summary				
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>To promote sound economic policy: 1 By engaging in citizen led initiative and referendum efforts, 2 By participating in the public policy arena, and 3 By providing educational services to the general public.</u>		
	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).....	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 2018 (Part V, line 2a).....	5	0
	6	Total number of volunteers (estimate if necessary).....	6	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 38.....	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h).....	8,458,401.	1,016,967.
	9	Program service revenue (Part VIII, line 2g).....		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	380.	174.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....		
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	8,458,781.	1,017,141.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	6,529,188.
14		Benefits paid to or for members (Part IX, column (A), line 4).....		
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....		5,506.
16a		Professional fundraising fees (Part IX, column (A), line 11e).....	97,650.	
b		Total fundraising expenses (Part IX, column (D), line 25) ▶		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	1,581,587.	684,783.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	8,208,425.	1,298,214.
19		Revenue less expenses. Subtract line 18 from line 12.....	250,356.	-281,073.
Net Assets or Fund Balances		20	Total assets (Part X, line 16).....	313,603.
	21	Total liabilities (Part X, line 26).....	0.	0.
	22	Net assets or fund balances. Subtract line 21 from line 20.....	313,603.	32,530.

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			
	Joel Riter	President			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Brad Elgin	Brad Elgin			P01377405
	Firm's name ▶	Total Business Solutions, LLC.			Firm's EIN ▶
	Firm's address ▶	4515 Perrin Street Grove City, OH 43123			Phone no. 614-537-0956

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

TEEA0101L 08/20/18

Form **990** (2018)

MUR 7859 - Response - Exh. A

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

To promote sound economic policy: 1 By engaging in citizen led initiative and
referendum efforts, 2 By participating in the public policy arena, and 3 By providing
educational services to the general public.

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

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

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 \$ 788,801. including grants of \$ 260,348.) (Revenue \$)

The organization engaged in grassroots education, lobbying, and issue advocacy
regarding jobs, the economy, immigration, and national security.

4b (Code:) (Expenses \$ 463,264. including grants of \$ 152,903.) (Revenue \$)

The organization engaged in state-level issue advocacy communications highlighting
policies to increase economic opportunity.

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 **▶** 1,252,065.

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)? If 'Yes,' complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 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 Schedule C, Part I	X	
4 Section 501(c)(3) organizations. 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		
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? If 'Yes,' complete Schedule C, Part III		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? If 'Yes,' complete Schedule D, Part 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? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		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? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		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? If 'Yes,' complete Schedule D, Part VI		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? If 'Yes,' complete Schedule D, Part VII		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? If 'Yes,' complete Schedule D, Part VIII		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? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		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)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII		X
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 Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		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? If 'Yes,' complete Schedule F, Parts I and IV		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? If 'Yes,' complete Schedule F, Parts II and IV		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? If 'Yes,' complete Schedule F, Parts III and IV		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? If 'Yes,' complete Schedule G, Part I (see instructions)		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? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>	X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 0		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b		
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. 3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a	X	
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b	X	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		
d If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note. See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.		

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X**

Section A. Governing Body and Management

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. 1 a 3		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b Enter the number of voting members included in line 1a, above, who are independent 1 b 3		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7 a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8 a	X	
b Each committee with authority to act on behalf of the governing body? 8 b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates? 10 a		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10 b		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11 a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13. 12 a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12 b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O 12 c	X	
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. 15 a		X
b Other officers or key employees of the organization. 15 b		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16 a		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16 b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. **See Schedule O**

20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**

THE ORGANIZATION 13800 Coppermine Rd. 1st, 2nd&3rd Floor Herndon VA 20171 (202) 649-0

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Joel Riter Director	2 0	X		X				5,506.	0.	0.
(2) Tyler Moore Director	0.5 0	X		X				0.	0.	0.
(3) Chris Hines Director	0.5 0	X		X				0.	0.	0.
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
1 b Sub-total								5,506.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								5,506.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual.*

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If 'Yes,' complete Schedule J for such individual.*

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person.*

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Target Enterprises 15260 Ventura Blvd. ste. 1240 Sherman Oaks, CA 91	Media Services	372,253.
2018 Media Services 500 Mall Ct. PO Box 245 Lansing, MI 48912	Media Services	275,469.
Arizona Grassroots Advocates 2650 E. Southern Ave Mesa, AZ 85204	Grassroots Com. Con.	197,807.
Cap Square Solutions LLC 3464 Park Street Grove City, OH 43123	Pol. Research & Dev.	130,845.
1735 Group LLC 4628 River Road Bethesda, MD 20816	Consulting	124,930.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 5		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 1,016,967.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		1,016,967.			
Program Service Revenue	2 a Business Code					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
	Other Revenue	3 Investment income (including dividends, interest and other similar amounts)		174.	174.	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6 a Gross rents		(i) Real (ii) Personal				
b Less: rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)						
7 a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances		a				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		1,017,141.	174.	0.	0.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	607,925.	607,925.		
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.	5,506.	0.	5,506.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
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.	66,871.	36,217.	30,654.	
b Legal.	8,584.		8,584.	
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.				
13 Office expenses.				
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.				
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 <u>Issue Communications</u>	472,573.	472,573.		
b <u>Grassroots Communication</u>	74,000.	74,000.		
c <u>Policy Development consulting</u>	50,500.	50,500.		
d <u>Poling and Research</u>	10,250.	10,250.		
e All other expenses.	2,005.	600.	1,405.	
25 Total functional expenses. Add lines 1 through 24e.	1,298,214.	1,252,065.	46,149.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	216,655.	1	32,058.
	2 Savings and temporary cash investments	96,948.	2	472.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	313,603.	16	32,530.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	313,603.	27	32,530.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	313,603.	33	32,530.
	34 Total liabilities and net assets/fund balances	313,603.	34	32,530.

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,017,141.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,298,214.
3	Revenue less expenses. Subtract line 2 from line 1	3	-281,073.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	313,603.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	32,530.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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Form 990 (2018)

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.**
 ► **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2018

Name of the organization

CITIZENS FOR A WORKING AMERICA, INC.

Employer identification number

27-0585219

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- ☒ 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 (entering 'N/A' in column (b) instead of the contributor name and address), 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. Don't 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 isn't covered by the General Rule and/or the Special Rules doesn't 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 doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA 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) (2018)

Name of organization CITIZENS FOR A WORKING AMERICA, INC.	Employer identification number 27-0585219
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	N/A	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	N/A	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	N/A	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	N/A	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	N/A	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	N/A	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CITIZENS FOR A WORKING AMERICA, INC.	Employer identification number 27-0585219
---	---

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	N/A	\$ 227,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	N/A	\$ 190,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	N/A	\$ 113,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	N/A	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	N/A	\$ 22,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

CITIZENS FOR A WORKING AMERICA, INC.

Employer identification number

27-0585219

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>13</u>	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>14</u>	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>15</u>	N/A	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>16</u>	N/A	\$ 11,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>17</u>	N/A	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>18</u>	N/A	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

CITIZENS FOR A WORKING AMERICA, INC.

Employer identification number

27-0585219

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	N/A		
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization

CITIZENS FOR A WORKING AMERICA, INC.

Employer identification number

27-0585219

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ N/A
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

BAA

SCHEDULE C
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Political Campaign and Lobbying Activities****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.**
 ► **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018**Open to Public
Inspection****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

CITIZENS FOR A WORKING AMERICA, INC.

Employer identification number

27-0585219

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.
(see instructions for definition of 'political campaign activities')
- 2 Political campaign activity expenditures (see instructions) ► \$ 204,675.
- 3 Volunteer hours for political campaign activities (see instructions)

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 ► \$ 15,000.
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ 189,675.
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ► \$ 204,675.
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☒ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1) See Part IV				
(2)				
(3)				
(4)				
(5)				
(6)				

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2018

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 (The term 'expenditures' means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1 a Total lobbying expenditures to influence public opinion (grass roots lobbying).....															
b Total lobbying expenditures to influence a legislative body (direct lobbying).....															
c Total lobbying expenditures (add lines 1a and 1b).....															
d Other exempt purpose expenditures.....															
e Total exempt purpose expenditures (add lines 1c and 1d).....															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.....															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</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> </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> </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> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</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.														
g Grassroots nontaxable amount (enter 25% of line 1f).....															
h Subtract line 1g from line 1a. If zero or less, enter -0-.....															
i Subtract line 1f from line 1c. If zero or less, enter -0-.....															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?.....			<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 (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2 a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

BAA

Schedule C (Form 990 or 990-EZ) 2018

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 campaign activity 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.

**Schedule C, Part I-C, Line 5
Section 527 Political Organizations**

Name	Address	FEIN	Amount Paid Fr. Internal Funds	Amount Of Pol. Contrs. Received
Hometown Freedom Action	PO Box 75727 Washington, DC 20013	46-0950894	32,500.	

Part IV Supplemental Information (continued)**Schedule C, Part I-C, Line 5 (continued)**
Section 527 Political Organizations

Name	Address	FEIN	Amount Paid Fr. Internal Funds	Amount Of Pol. Contrs. Received
The Palmetto PAC	PO Box 80234 Washington, DC 20018	81-1237012	40,025.	
American United for Values	PO Box 90891 Washington, DC 20090	81-1124556	45,000.	
Fighting for Kansas PAC	228 S. Wash. St. Ste 115 Alexandria, VA 22314	83-3271283	250.	
Ohio Freedom Fund	499 S Capitol St. SW #405 Washington, DC 20003	81-4412470	14,000.	
SC Victory 2018	PO Box 11063 Columbia, SC 29211	57-0440314	27,500.	
American Jobs & Growth PAC	PO Box 17237 Arlington, VA 22216	82-3110315	20,000.	
Republic Governors Association	1747 Penn. Ave NW Ste 250 Washington, DC 20006	11-3655877	10,000.	
Fund for a Working Congress	PO Box 1770 Washington, DC 20013	82-1117654	400.	

Additional Information

The Organization made contributions to section 527 independent expenditure only committees and disseminated advertisements addressing issues in furtherance of its mission statement, which also advocated for or against candidates for public office

SCHEDULE I
(Form 990)Department of the Treasury
Internal Revenue Service**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**Complete if the organization answered 'Yes' on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.▶ Go to www.irs.gov/Form990 for the latest information

OMB No. 1545-0047

2018**Open to Public
Inspection**Name of the organization **CITIZENS FOR A WORKING AMERICA, INC.**Employer identification number
27-0585219**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? ☒ Yes ☐ No
- 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' on 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.

1 (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 noncash assistance	(h) Purpose of grant or assistance
(1) <u>Hometown Freedom Action</u> <u>PO Box 75727</u> <u>Washington, DC 20013</u>	46-0950894	527	32,500.	0.			General Support
(2) <u>The Palmetto PAC</u> <u>PO Box 80234</u> <u>Washington, DC 20018</u>	81-1237012	527	40,025.	0.			General Support
(3) <u>American United for Values</u> <u>PO Box 90891</u> <u>Washington, DC 20090</u>	81-1124556	527	45,000.	0.			General Support
(4) <u>Ohio Freedom Fund</u> <u>499 S. Capitol Street SW #405</u> <u>Washington, DC 20003</u>	81-4412470	527	14,000.	0.			General Support
(5) <u>SC Victory 2018</u> <u>PO Box 11063</u> <u>Columbia, SC 29211</u>	57-0440314	527	27,500.	0.			General Support
(6) <u>American Jobs & Growth PAC</u> <u>PO Box 17237</u> <u>Arlington, VA 22216</u>	82-3110315	527	20,000.	0.			General Support
(7) <u>Republican Governors Assoc.</u> <u>1747 Penn. Ave NW ste 250</u> <u>Washington, DC 20006</u>	11-3655877	527	10,000.	0.			General Support
(8) <u>Safe Streets Safe Communities</u> <u>PO Box 17237</u> <u>Arlington, VA 22216</u>	83-1916378	501 (C) (4)	8,000.	0.			General Support

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ **0**
- 3 Enter total number of other organizations listed in the line 1 table ▶ **10**

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

TEEA3901L 07/13/18

Schedule I (Form 990) (2018)

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered 'Yes' on 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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

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

Part IV - Additional Supplemental Information

The organization monitors the grants through communications with the recipient organization.

Continuation Sheet for Schedule I (Form 990)

2018

- ▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

Continuation Page 1 of 1

Name of the organization

CITIZENS FOR A WORKING AMERICA, INC.

Employer identification number

27-0585219

Part II	Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (Schedule I (Form 990), Part II.)
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[illegible]

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018**Open to Public
Inspection**

CITIZENS FOR A WORKING AMERICA, INC.

Employer identification number

27-0585219

Form 990, Part VI, Line 11b - Form 990 Review Process

The organization's policy is to submit a draft of the annual form 990 and related schedules and forms to the board of directors prior to filing the form 990 with the IRS. Official action by the board is not required in order for form 990 to be filed, but each board member is encouraged to review and approve the form 990.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Each interested person must disclose possible or actual conflict of Interest. After disclosure, the board shall decide if a conflict exists. If a conflict does exist, the board will determine if the transaction causing the conflict could be avoided by structuring the transaction with a party that is not an interested party. If a more advantageous transaction is not reasonably possible under circumstances not producing a conflict of interest, the board will vote on whether the transaction is in the organization's best interest.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

It is the organization's policy to fully comply with all federal and state disclosure requirements relating to the IRS forms. The organization will fulfill requests for applicable forms in accordance with the public disclosure requirements.

Governing documents subject to public disclosure rules will be made publicly available as applicable law may require. Otherwise, the documents will be provided at the discretion of the president of the organization after consultation with professional advisers.

SCHEDULE R
(Form 990)Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018**Open to Public
Inspection**

CITIZENS FOR A WORKING AMERICA, INC.

Employer identification number

27-0585219

Part I Identification of Disregarded Entities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) <u>Real Solutions for Lake Erie</u> <u>829 Bethel Road STE 110</u> <u>Columbus, OH 43214</u> <u>83-4264454</u>		OH	23,717.	0.	Citizens for Working America
(2) _____					
(3) _____					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) _____							
(2) _____							
(3) _____							
(4) _____							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												

(2) -----												

(3) -----												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) -----									

(2) -----									

(3) -----									

Part V Transactions With Related Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1 a	X
b Gift, grant, or capital contribution to related organization(s)	1 b	X
c Gift, grant, or capital contribution from related organization(s)	1 c	X
d Loans or loan guarantees to or for related organization(s)	1 d	X
e Loans or loan guarantees by related organization(s)	1 e	X
f Dividends from related organization(s)	1 f	X
g Sale of assets to related organization(s)	1 g	X
h Purchase of assets from related organization(s)	1 h	X
i Exchange of assets with related organization(s)	1 i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1 j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1 k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1 l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1 m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1 n	X
o Sharing of paid employees with related organization(s)	1 o	X
p Reimbursement paid to related organization(s) for expenses	1 p	X
q Reimbursement paid by related organization(s) for expenses	1 q	X
r Other transfer of cash or property to related organization(s)	1 r	X
s Other transfer of cash or property from related organization(s)	1 s	X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unre- lated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

Part VII **Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See instructions.
