

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

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization
CENTER FOR RESPONSIVE POLITICS
 Doing Business As
 Number and street (or P O box if mail is not delivered to street address) Room/suite
1101 14TH STREET, NW 1030
 City or town, state or country, and ZIP + 4
WASHINGTON, DC 20005

D Employer identification number
52-1275227

E Telephone number
202-857-0044

F Name and address of principal officer: **SHEILA KRUMHOLZ**
SEE 'C' ABOVE

G Gross receipts \$ **444,575.**

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527

J Website: **WWW.OPENSECRETS.ORG**

K Form of organization Corporation Trust Association Other

L Year of formation **1983** **M State of legal domicile** **DC**

H(c) Group exemption number

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE CENTER FOR RESPONSIVE POLITICS IS THE LEADING RESEARCH (CONTINUED ON SCHEDULE 'O')		
	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 7	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 7	
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 18	
	6	Total number of volunteers (estimate if necessary)	6 0	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.	
7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,776,824.	163,835.
	9	Program service revenue (Part VIII, line 2g)	65,511.	270,664.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	16,712.	9,231.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,353.	845.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,864,400.	444,575.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	888,507.	872,511.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b		Total fundraising expenses (Part IX, column (D), line 25)	43,093.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f, 24f)	309,057.	348,991.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,197,564.	1,221,502.	
19	Revenue less expenses. Subtract line 18 from line 12	666,836.	-776,927.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,377,743.	1,719,701.
	21	Total liabilities (Part X, line 26)	41,326.	160,211.
	22	Net assets or fund balances. Subtract line 21 from line 20	2,336,417.	1,559,490.

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.

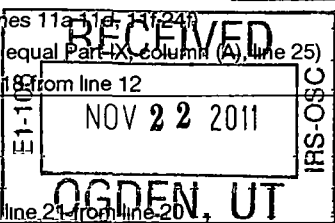
Sign Here
 Signature of officer: *Sheila Krumholz* Date: **11/14/11**
SHEILA KRUMHOLZ, EXECUTIVE DIRECTOR
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: *Michelle Lambert* Preparer's signature: *Michelle Lambert* Date: **11/13/11** Check if self-employed: PTIN:
 Firm's name: **CHACONAS & WILSON, P.C.** Firm's EIN:
 Firm's address: **2100 PENNSYLVANIA AVENUE, NW, SUITE 580 WASHINGTON, DC 20037** Phone no: **(202) 429-8890**

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

SCANNED DEC 20 2011



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Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission:

THE CENTER FOR RESPONSIVE POLITICS EDUCATES THE AMERICAN PUBLIC ABOUT MONEY'S INFLUENCE ON POLITICS AND POLICY AND ADVOCATES FOR A MORE TRANSPARENT AND RESPONSIVE GOVERNMENT. THE CENTER CONDUCTS NON-PARTISAN RESEARCH ON CAMPAIGN FINANCE (CONTINUED ON SCHEDULE 'O')

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 X

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 X

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

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 582,748. including grants of \$) (Revenue \$)

EDUCATION AND OUTREACH: A FOUR TIME WEBBY WINNER FOR BEING THE BEST POLITICS RESOURCE ONLINE, THE CENTER'S WEBSITE, OPENSECRETS.ORG, ALLOWS USERS TO EXPLORE THE CONNECTIONS BETWEEN MONEY AND POLITICS. FREELY AVAILABLE, EASY-TO-USE DATABASES TRACK FEDERAL CAMPAIGN CONTRIBUTIONS, LOBBYING, THE REVOLVING DOOR AND POLITICIANS' PERSONAL FINANCES IN A VARIETY OF ILLUMINATING WAYS, SUCH AS BY INDUSTRY AND INTEREST GROUP. AND CRP REACHES OUT TO ENGAGE WITH NEW AUDIENCES VIA SOCIAL MEDIA AND INTERACTIVE TOOLS ON OUR SITE. THE CENTER'S STAFF ASSIST NEWS ORGANIZATIONS LARGE AND SMALL WITH THEIR MONEY IN POLITICS INVESTIGATIONS. THESE COLLABORATIONS RESULT IN FREQUENT CITATIONS OF THE CENTER'S DATA IN THE NATION'S MOST PROMINENT PRINT, BROADCAST AND ONLINE NEWS OUTLETS.

4b (Code:) (Expenses \$ 493,099. including grants of \$) (Revenue \$ 251,025.)

RESEARCH AND ANALYSIS: THE CENTER'S REPORTING STAFF AND RESEARCHERS WORK HAND-IN-HAND TO COMB THE DATA FOR PATTERNS AND ANOMALIES, WHICH ARE SHARED WITH THE PUBLIC THROUGH THE CENTER'S ONLINE E-NEWSLETTER, "OPENSECRETS" BLOG, REPORTS AND DATA TOOLS. STAFF PUT THE CENTER'S DATA IN CONTEXT, IDENTIFYING TRENDS AND PROVIDING THE MONEY-IN-POLITICS ANGLE TO ONGOING NEWS STORIES AND POLICY DEBATES. THE CENTER CONTINUALLY IMPROVES ITS DATA IN ORDER TO PROVIDE AN ACCURATE, CONSISTENT AND COMPREHENSIVE RESOURCE, FREE OF CHARGE, FOR THE PRESS AND PUBLIC. CRP FREQUENTLY WORKS WITH OTHER ORGANIZATIONS TO COMBINE ITS UNIQUE VALUE-ADDED DATA WITH OTHER DATA SETS, AND TO CREATE FEATURES ILLUSTRATING THE ROLE MONEY PLAYS IN POLITICS AND POTENTIALLY TRANSFORMATIONAL NEW TOOLS.

4c (Code:) (Expenses \$ 44,826. including grants of \$) (Revenue \$ 19,639.)

LIBRARY SERVICES: USING THE CENTER'S VAST AND HIGHLY ADVANCED, NEAR-REAL TIME DATABASES, THE LIBRARY'S STAFF PROVIDE CUSTOM RESEARCH, ON DEMAND, FOR CITIZENS, JOURNALISTS, ACADEMICS, INDIVIDUAL ACTIVISTS AND ADVOCACY ORGANIZATIONS.

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

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

4e Total program service expenses 1,120,673.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 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? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States 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 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) 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
b 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 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <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 a grant selection committee member, or to a person related to such an individual? <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):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c 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, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a 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> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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>		X
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 11 and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 1a through 14b regarding IRS filings and tax compliance.

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 to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	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		X

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

	Yes	No
10a		X
10b		
11a	X	
12a	X	
12b	X	
12c	X	
13		X
14		X
15a	X	
15b		X
16a		X
16b		

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 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **THE ORGANIZATION - 202-857-0044**
1101 14TH STREET, NW SUITE 1030, WASHINGTON, DC 20005

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

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

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

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

- 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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
BOB WEINBERGER CHAIR	2.00	X						0.	0.	0.
ELLEN MILLER MEMBER	0.30	X						0.	0.	0.
SONIA JARVIS MEMBER	0.30	X						0.	0.	0.
MARK RANALLI VICE CHAIR	1.00	X						0.	0.	0.
JOHN PURCELL MEMBER	0.30	X						0.	0.	0.
FRANK REICHE MEMBER	0.30	X						0.	0.	0.
WHITNEY NORTH SEYMOUR, JR. MEMBER	0.30	X						0.	0.	0.
SHEILA KRUMHOLZ EXECUTIVE DIRECTOR	40.00			X				135,000.	0.	12,081.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
1b Sub-total							135,000.	0.	12,081.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							135,000.	0.	12,081.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization 1

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

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. NONE

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 163,835.					
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f			163,835.			
Program Service Revenue	2 a CONTRACTS	Business Code 900099	250,125.	250,125.			
	b LIBRARY FEES	900099	19,639.	19,639.			
	c HONORARIA	900099	900.	900.			
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			270,664.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		9,231.			9,231.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real	(ii) Personal				
		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				
		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 OTHER INCOME	900099	845.			845.		
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			845.				
12 Total revenue. See instructions			444,575.	270,664.	0.	10,076.	

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	147,081.	110,311.	22,062.	14,708.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	581,823.	569,615.	12,098.	110.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	13,994.	13,598.	349.	47.
9 Other employee benefits	74,676.	71,633.	2,385.	658.
10 Payroll taxes	54,937.	51,415.	2,479.	1,043.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	17,302.	16,193.	780.	329.
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	76,397.	52,983.	1,840.	21,574.
12 Advertising and promotion				
13 Office expenses	28,585.	26,913.	1,177.	495.
14 Information technology				
15 Royalties				
16 Occupancy	170,284.	159,367.	7,684.	3,233.
17 Travel	14,525.	11,066.	3,235.	224.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,173.	2,034.	98.	41.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,940.	12,110.	584.	246.
23 Insurance	4,920.	4,604.	223.	93.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a ON LINE SERVICE	12,001.	11,231.	542.	228.
b SUBSCRIPTIONS	4,483.	4,483.		
c SERVICE BUREAU CONTRACT	3,331.	3,117.	150.	64.
d MISCELLANEOUS	2,050.		2,050.	
e OUTREACH	0.			
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	1,221,502.	1,120,673.	57,736.	43,093.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,295,709.	1	1,049,663.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	1,020,000.	3	595,100.
	4 Accounts receivable, net	128.	4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	5,806.	9	25,602.
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 611,212.		
	b Less: accumulated depreciation	10b 590,761.	10c	20,451.
	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	28,885.	15	28,885.
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,377,743.	16	1,719,701.	
Liabilities	17 Accounts payable and accrued expenses	3,965.	17	7,630.
	18 Grants payable		18	
	19 Deferred revenue		19	121,875.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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. Complete Part X of Schedule D	37,361.	25	30,706.
	26 Total liabilities. Add lines 17 through 25	41,326.	26	160,211.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,316,417.	27	1,259,490.
	28 Temporarily restricted net assets	1,020,000.	28	300,000.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, 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	2,336,417.	33	1,559,490.
	34 Total liabilities and net assets/fund balances	2,377,743.	34	1,719,701.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	444,575.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,221,502.
3	Revenue less expenses. Subtract line 2 from line 1	3	-776,927.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,336,417.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	1,559,490.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual 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?
- b Were the organization's financial statements audited by an independent accountant?
- 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.
- d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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?
- 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.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

CENTER FOR RESPONSIVE POLITICS

Employer identification number

52-1275227

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1226986.	856,570.	1325576.	1776824.	163,835.	5349791.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1226986.	856,570.	1325576.	1776824.	163,835.	5349791.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						3114415.
6 Public support. Subtract line 5 from line 4						2235376.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	1226986.	856,570.	1325576.	1776824.	163,835.	5349791.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	46,176.	52,710.	20,768.	16,712.	9,231.	145,597.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)			7,746.	5,353.	845.	13,944.
11 Total support. Add lines 7 through 10						5509332.
12 Gross receipts from related activities, etc. (see instructions)					12	697,951.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	40.57 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	42.84 %
16a 33 1/3% support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support (Add lines 9, 10c, 11, and 12)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

CENTER FOR RESPONSIVE POLITICS

Employer identification number

52-1275227

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,020,000.	836,667.	970,900.		
b Contributions	0.	1,550,000.	822,838.		
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	720,000.	1,366,667.	1,181,175.		
f Administrative expenses					
g End of year balance	300,000.	1,020,000.	612,563.		

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment 100.00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(i), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		22,171.	22,171.	0.
d Equipment		589,041.	568,590.	20,451.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶ 20,451.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) ACCRUED PAYROLL	30,706.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	30,706.

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	444,575.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,221,502.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-776,927.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net) Add lines 4 through 8	9	0.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-776,927.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	444,575.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	444,575.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	444,575.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	1,221,502.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	1,221,502.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,221,502.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2, Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4: FOR THE YEAR ENDED DECEMBER 31, 2010, THE CENTER'S

TEMPORARILY RESTRICTED NET ASSETS CONSISTED OF GENERAL SUPPORT TIME RESTRICTIONS.

PART X, LINE 2: THE CENTER HAS ADOPTED FINANCIAL ACCOUNTING STANDARDS

BOARD ("FASB") ACCOUNTING STANDARDS CODIFICATION ("ASC") 740-10, "INCOME

TAXES," WHICH PRESCRIBES MEASUREMENT AND DISCLOSURE REQUIREMENTS FOR

CURRENT AND DEFERRED INCOME TAX PROVISIONS. THE INTERPRETATION PROVIDES

Part XIV Supplemental Information *(continued)*

FOR A CONSISTENT APPROACH IN IDENTIFYING AND REPORTING UNCERTAIN TAX
POSITIONS. IT IS MANAGERMENTS BELIEF THAT THE CENTER DOES NOT HOLD ANY
UNCERTAIN TAX POSITIONS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010
Open to Public
Inspection

Name of the organization

CENTER FOR RESPONSIVE POLITICS

Employer identification number

52-1275227

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ORGANIZATION TRACKING MONIES AND ITS EFFECTS ON FEDERAL ELECTIONS AND
PUBLIC POLICY. THE CENTER'S NON PARTISAN WORK IS AIMED AT CREATING A
MORE EDUCATED VOTER, AN INVOLVED CITIZENRY AND A MORE RESPONSIVE
GOVERNMENT.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ON FEDERAL ELECTIONS AND PUBLIC POLICY. THE CENTERS WORK IS AIMED AT
CREATING A MORE EDUCATED VOTER, AN INVOLVED CITIZENRY AND A MORE
RESPONSIVE GOVERNMENT.

FORM 990, PART VI, SECTION B, LINE 11: THE EXECUTIVE DIRECTOR REVIEWS THE
990 WITH THE CHAIRMAN OF THE BOARD OF DIRECTORS AND THE TAX PREPARER BEFORE
IT IS MAILED TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: THE BOARD OF DIRECTORS REVIEWS THE
CONFLICT OF INTEREST POLICY ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15A: THE BOARD OF DIRECTORS APPROVES THE
EXECUTIVE DIRECTOR'S COMPENSATION WHEN PREPARING THE CENTER'S ANNUAL
BUDGET. THE BOARD OF DIRECTORS REVIEWS EXECUTIVE COMPENSATION INFORMATION
FROM NON PROFIT ORGANIZATIONS THAT ARE SIMILAR IN SIZE AND MISSION TO THE
CENTER. THE COMPENSATION FOR HIGHLY COMPENSATED EMPLOYEES IS ALSO APPROVED
BY THE BOARD OF DIRECTORS BASED ON RECOMENDATIONS MADE BY THE EXECUTIVE
DIRECTOR.

Name of the organization

CENTER FOR RESPONSIVE POLITICS

Employer identification number
52-1275227

FORM 990, PART VI, SECTION C, LINE 18: THE FORM 990 IS AVAILABLE UPON WRITTEN REQUEST AND THE CENTER'S WEBSITE, OPENSECRETS.ORG. THE FORM 1023 IS AVAILABLE UPON WRITTEN REQUEST.

FORM 990, PART VI, SECTION C, LINE 19: THE CENTER'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON WRITTEN REQUEST. FINANCIAL STATEMENTS ARE ALSO POSTED ON THE CENTER'S WEBSITE, OPENSECRETS.ORG.

FORM 990, PART XII, LINE 2C, FINANCIAL REPORTING: THE AUDIT COMMITTEE REVIEWS THE AUDIT WITH THE AUDITOR BEFORE IT IS FINALIZED. THE AUDIT COMMITTEE REPORTS ANY AUDIT FINDINGS TO THE FULL BOARD OF DIRECTORS AT THEIR NEXT MEETING.



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organization described in Code §§ 170(b)(1)(A)(vi) and 509(a)(1) so that it is not a private foundation. The Taxpayer is an accrual method taxpayer with a calendar year annual accounting period.

We believe that the Taxpayer is the only “interested party,” as that term is used in the Revenue Procedure, insofar as the issuance of the ruling requested hereby would not directly affect the tax returns or tax liability of any other person.

The Taxpayer’s mission is to inform and educate the American public on the role that money plays in elections and the actions of government, to empower the public by providing unbiased information, and to advocate for a transparent and responsive government. The Taxpayer’s activities include tracking money in U.S. politics, including through the collection and analysis of data included in public disclosures of campaign contributions, lobbying expenditures and personal financial interests of executive and legislative branch personnel. The Taxpayer also conducts nonpartisan research on campaign finance and other money-in-politics issues. In order to allow the public to learn the role that money plays in elections and the actions of government, and its effect on elections and public policy, the Taxpayer attempts to disseminate the results of its research as broadly as possible.

The Taxpayer distributes the results of its research primarily through two principal avenues. One is its award-winning website, OpenSecrets.org, a comprehensive resource for federal campaign contributions, lobbying data and analysis. The other is through the media, including print, radio and television, and online media. Research results and other information may be provided to media outlets with or without a fee or other payment to the Taxpayer, depending on factors such as the volume, frequency, and scope of the information requested.

(b) Reasons for the Transaction

The specific transaction that is the subject of this ruling request is a “Data Acquisition and Services Agreement” (the “Contract”) entered into in 2010 between the Taxpayer and Bloomberg Finance, L.P., (together with its affiliates, “Bloomberg”), a major media organization. Under the Contract the Taxpayer agreed to provide substantial portions of the results of its research (the “Information”) to Bloomberg, and Bloomberg agreed to pay a fee to the Taxpayer and to make the Information available to the users of its services.

Because Bloomberg is a major diversified news and information service whose services reach a significant number of subscribers and other readers/viewers/auditors, the accomplishment by the Taxpayer of its exempt purposes will be significantly furthered by Bloomberg’s performance of its obligation to make the Information available to the users of its services. The Taxpayer will also benefit from its receipt of the fees to be paid to it pursuant to the Contract, which cover a portion of the costs incurred by the Taxpayer in performing research.



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(c) Detailed Description of the Transaction

The Contract has an initial term of three years (subject to certain early termination and/or renewal rights). During the term of the Contract, the Taxpayer will prepare and furnish to Bloomberg, on a periodic basis, information gleaned from public disclosure filings regarding political contributions, lobbying expenditures and financial disclosures of government officials in the executive and legislative branches, together with its proprietary presentation and analysis of this information. As consideration for the Taxpayer's services in preparing and furnishing this information to Bloomberg, Bloomberg pays a quarterly fee, currently \$187,500.

The principal operational provisions of the Contract are set out in Section 1:

1. **Data Services.**

(a) During the term of this Agreement, the Center shall collect, code and process information and data to be published and disseminated to the public, including but not limited to the Information, in accordance with the Center's practices and methods and shall provide the Information to BFLP to be disseminated to Users through the incorporation of the Information in the Bloomberg Services. The Center agrees to deliver the Information to BFLP in the format, via the delivery method and on the delivery frequency specified in Schedule A (collectively, the "Delivery Requirements"). The Center shall commence delivery of all Information, including the Historical Information, to BFLP as soon as practicable, but in any event no later than the Launch Date.

(b) Subject to the terms and conditions hereunder, the Center hereby grants to Bloomberg a nonexclusive, worldwide right, to receive, use, store, reproduce, create derivative works from, display and deliver the Information or any part thereof to Users by means of the Bloomberg Services.

(c) As part of the rights granted hereunder and without additional charge, Bloomberg shall have the right to use the Information: (i) for internal business purposes related to the Bloomberg Services (including, without limitation, product development, quality control and testing, customer support and legal, audit and accounting operations), (ii) for the purposes of marketing and sales of the Bloomberg Services (including, without limitation, demonstrations and User training), (iii) for research and reporting by its multimedia news operations, (iv) in its generic, "fair value", composite or theoretical prices or ratings, or other similar pricing or rating models, (v) in the development and distribution of its proprietary and descriptive databases, and (vi) for educational purposes.

(d) In the event that during the Term the Center becomes aware of or suspects any errors or omissions in the Information, the Center shall (i) if such error or omission is material and was introduced to the Information by the Center, its employees, contractors, agents, or other representatives (collectively, the "Center Representatives"), provide BFLP with notice of, and a correction for such error or omission as soon as reasonably practicable, and (ii) if such error or omission (A) was introduced to the Information by



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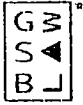
the Center or the Center Representatives but is immaterial or (B) was not introduced to the Information by the Center or the Center Representatives (whether material or immaterial), provide BFLP with notice of and/or a correction for such error or omission no later than when the Center provides any such notice and/or correction to any third party to which the Center provides data or services. For purposes of this paragraph, any error or omission is "suspected" only if the Center senior staff has concluded that it is more likely than not that the error or omission has occurred. For the avoidance of doubt, the parties acknowledge that substantially all of the information and data included in the Information is derived from public sources. The Center shall have no obligation to verify the truth or completeness of any information reported by any third party in any filing with or report to any public office.

(e) The Center agrees that it will not during the Term (as defined below), deliver all or a substantial portion of the Information to any of the companies listed on Schedule B (each, an "Excluded Company") for use in any manner, including but not limited to incorporation of such Information into a database product offered by any such Excluded Company provided that the foregoing limitation shall be terminated if BFLP is in material breach of paragraph 4(c) of this Agreement after March 31, 2011, and such breach is not cured within thirty days after notice from the Center. For purposes of the foregoing, a "substantial portion" means twenty-five percent (25%) or more of the Information, taking into account scope, frequency and functionality. Nothing herein shall prohibit any such Excluded Company from exercising its rights under any "fair use" or other limitations on exclusive rights contained within the laws or regulations of any applicable jurisdiction (e.g., utilizing a limited amount of the Information in the preparation of news stories, quoting individual figures within the Information or preparing of top 10 lists). Without limiting the Center's obligation under the first sentence of this paragraph 1(e), nothing herein shall impose on the Center any obligation to enforce this provision against any Excluded Company.

(f) The rights granted to BFLP hereunder shall be limited to the Term plus sixty (60) days, provided, however, BFLP shall have the option to acquire perpetual rights for the Information in accordance with paragraph 2(b) below. For the avoidance of doubt, any perpetual rights granted hereunder shall be limited to Information provided during the Term only.

(g) Bloomberg acknowledges that substantial portions of the Information are in the public domain, and that, without limiting the representations and warranties made by the Center in paragraph 4 below, the Center does not claim or purport to grant to BFLP any intellectual property rights in such information that is in the public domain.

(h) Bloomberg shall make the Information available via the Bloomberg Services under the terms of its applicable end-user agreements, which end-user agreements will not authorize Users to resell the Information to third parties for a fee. For clarification, such end-user agreements may permit Users to redistribute limited



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amounts of Information in the ordinary course of business (e.g. in reports to clients) and this shall not be deemed to constitute the reselling of Information to third parties for a fee.

As noted again later in the Contract:

. . the Information [provided by the Taxpayer] consists in large part of information and data available in the public domain that the Center has processed through the use of methods that the Center considers to be proprietary and/or confidential.

Section 2 of the Contract addresses the amounts to be paid by Bloomberg to the Taxpayer for its performance of the services described above. The fee is a fixed fee, negotiated in advance, and does not vary on the basis of use, the amount of information provided, the revenues derived by Bloomberg from its use or publication of the information, the number of customers to which the information is provided by Bloomberg, or any other factor.

The terms of the Contract provide two amounts, in addition to the fixed periodic fee, that may under certain circumstances be payable to the Taxpayer. First, if Bloomberg exercises rights to terminate the Contract (other than for cause) before the expiration of the initial, three-year term, it is obligated to pay a "termination fee" of \$100,000. The purpose of the termination fee is to allow the Taxpayer to recoup certain one-time costs that have been incurred in connection with its performance of the Contract and that would otherwise have been amortized over the entire initial term. In addition, upon termination of the Contract, Bloomberg has an option to purchase, for a separate fee, (the "Perpetual License Fee") a perpetual license to use the information previously provided to it during the term of the Contract.

The remaining provisions of the Contract address many of the business issues presented by any contract for the provision of services such as term and termination (Section 3); representations, warranties and covenants (Section 4); indemnity and limitation of liability (Section 5); force majeure (Section 6); confidentiality (Section 7); marketing, attribution and publicity (Section 9); waiver, assignment, the merger clause; notice provisions, governing law, status and independent contractors, severability and survivors (Sections 10-17). Recognizing the importance to the Taxpayer of the issues that are the subject of this ruling request, Section 8 of the Contract allows renegotiation and/or other remedial action if necessary to protect the Taxpayer's status as an exempt organization.

Schedule A to the Contract further describes and defines the information to be provided and the format in which it is to be prepared by the taxpayer and provided to Bloomberg.

One of the representations, warranties and covenants of the parties in the Contract is the following:



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“[Bloomberg] represents, warrants and covenants to and with the [Taxpayer] that it shall use commercially reasonable efforts to incorporate the Information into its “Bloomberg Government” product so as to support the [Taxpayer’s] objective of broadly disseminating the Information.”

The provisions relating to termination permit the Taxpayer to terminate the Contract by reason of a breach (including a breach of this covenant and warranty) that is not cured within thirty days after notice of the breach.

A significant percentage of the Taxpayer’s annual budget is spent in performing research and preparing the results of that research so that it is suitable for dissemination to the public in the performance of its exempt purpose, including dissemination through its website and various media outlets. A substantial portion of the work done by the seven members of Taxpayer’s research staff contributes directly to and is necessary both to the performance of the Contract and to the preparation and publication of information disseminated through the Taxpayer’s website and to other media outlets. The Taxpayer estimates that, in addition to such work, its staff members have to date devoted approximately 250 hours of time that are directly and proximately related to the performance of services pursuant to the Contract, and that would not have been performed were it not for the Contract. Thus, the Taxpayer performs significant services and incurs substantial costs in developing the Information that is provided pursuant to the Contract.

B. Ruling Requested

The Taxpayer is requesting rulings that:

(1) the periodic and termination fees that are or may be payable to it pursuant to the Contract are not “royalties;”

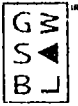
(2) the performance by the Taxpayer of the Contract and the receipt of fees thereunder will not jeopardize the taxpayer’s status as an organization exempt from tax under § 501(c)(3) of the Code or as an organization that is not a private foundation, and

(3) its performance of the Contract is not an unrelated trade or business.

C. Statement of Law and Application of Law to Facts

1. Whether the Contract Income Constitutes “Royalties.”

Determining whether income is properly characterized as “royalties” or as income from the active conduct of a trade or business can have significant consequences for a taxpayer. In the case of exempt organizations, these consequences can include whether the income is excluded by Code section 512(b)(2) from unrelated business income, and whether the organization meets the support tests of Code section §509(a)(2)(B). Some of the other contexts in which the



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determination can be important include whether a corporation is a “small business corporation” for purposes of Code section 1244, whether the S election of a corporation with accumulated earnings and profits is terminated by reason of excess passive investment income under Code section 1362, and, in the case of foreign taxpayers, whether income is subject to tax at all and, if so, whether on a net basis at graduated rates or on a gross basis under Code sections 871 and 881.

A series of cases and rulings in the 1980s and 1990s determined whether payments to exempt organizations in the fact situations presented were “royalties” for purposes of Code sections 511 – 513. The exempt organizations involved in these cases generally took the position that the payments were royalties and therefore excluded from unrelated business income pursuant to Code § 512(b)(2), while the Service took the position that the payments were not royalties. When the activity generating the payments was not substantially related to the organization’s exempt purpose, a consequence of the position of the Service was that the income would be subject to tax as unrelated business income.

The decision in Sierra Club, Inc. v. Commissioner, 86 F.3d 1526, 78 AFTR 2d 96-5005 (9th Cir. 1996) (“Sierra Club”) is generally regarded as the most thorough and authoritative discussion of what income constitutes “royalties” for this purpose. In Sierra Club, the Court of Appeals affirmed the Tax Court’s determination that amounts received for the right to use the organization’s mailing lists were royalties, but remanded for trial the question whether payments from an affinity credit card program were royalties. After reviewing a number of previous cases and rulings, as well as other authorities, the Court held that royalties are “payments for the right to use intangible property” that are by definition “passive” and, thus, “cannot include compensation for services rendered by the owner of the property.” 86 F.3d at 1532. Through its discussion of the record in that case, the Court made clear its view that payments for the right to use intangible property could be royalties even though the recipient performed some services or had some level of activity in connection with the transaction, but that the performance of substantial services would require that the payments be treated as active business income, rather than as royalties. Thus, the nature and amount of related services provided by the recipient of the payments is critical to the proper characterization of the income.

In a number of cases, the courts upheld the determination of the Commissioner that the level of activity performed by the recipients of payments disqualified those payments from treatment as royalties, even when the desire to obtain the right to use the payee’s intellectual property (such as name, likeness, mailing or membership list, etc.) was clearly the predominant (or at least a major) factor both in motivating the agreement in question, and in determining the amount of compensation to be paid under it. See, e.g., Disabled American Veterans v. United States, 650 F.2d 1178 (Ct. Cl., 1981); Fraternal Order of Police, Illinois State Trooper’s Lodge No. 41 v. Commissioner, 833 F.2d 717 (7th Cir., 1987); Texas Farm Bureau v. United States, 53 F.3d 120 (5th Cir., 1995); Rev. Rul. 81-178, 1981-2 C.B. 135.

Some cases have made a distinction between activity by the recipient of the payments that is for the benefit of or otherwise fulfilled the business purposes of the payor (which would constitute personal services which, if substantial, will disqualify the payments in question in



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whole or part from royalty treatment) and activity that is engaged in not to satisfy the business purposes of the payor but to protect the payee's valuable intellectual property, e.g., exercising a right to approve goods, services or marketing materials that bear the name or likeness of the payee in order to preserve the payee's reputation and goodwill.

Although most court decisions appear to take an all-or-nothing approach to characterizing income from a particular business relationship, there is some authority for the proposition that income from a particular business arrangement may be bifurcated and treated in part as service income and in part as royalty income. See Goosen v. Commissioner, 136 T.C. No. 27 (2011) (income of professional golfer from endorsement contract that required participation in professional golf tournaments and the use of the sponsor's products at those tournaments should be treated as 50% royalty income and 50% personal service income).¹

In the transaction that is the subject of this ruling request, the Taxpayer submits that the periodic and termination fees payable to it under the Contract should not be characterized as royalties. Although the payments are to some extent for the use of the Taxpayer's intellectual property, the income is not passive. Instead, the Information that the Taxpayer makes available to the public, whether pursuant to the Contract, on its own website or through other media, is the result of significant services performed by Taxpayer's staff and significant expenses incurred by the Taxpayer. In this regard, it is worth noting that substantially all of the actual raw data provided by the Taxpayer pursuant to the Contract is in the public domain, having been disclosed by required public filings with the Federal Election Commission and various other public offices. The value added by the Taxpayer – and the reason that Bloomberg is willing to make payments pursuant to the Contract – lies in the services provided by the Taxpayer in collecting, processing, formatting and analyzing this data to make it accessible and useful. Under the tests articulated by the Court of Appeals in Sierra Club, therefore, the fees payable to the Taxpayer pursuant to the Contract – with one possible exception -- are not royalties.

¹ Reg. section 1.1362-2(c)(5)(ii)(A)(2), although not necessarily applicable here, illustrates the manner in which the Regulations define "royalties," in the context of the S corporation rules, and the test that is to be applied to determine whether income is treated as (passive) royalty income or as income from the active conduct of a trade or business. That regulation provides, in relevant part, that "Royalties means all royalties, including . . . amounts received for the privilege of using patents, copyrights, secret processes and formulas, good will, trademarks, tradebrands, franchises, and other like property [but] . . . does not include royalties derived in the ordinary course of a trade or business of franchising or licensing property. Royalties . . . are derived in the ordinary course of a trade or business of franchising or licensing property only if, based on all the facts and circumstances, the corporation—(i) Created the property; or (ii) Performed significant services or incurred substantial costs with respect to the development or marketing of the property." See Reg. section 1.1362-2(c)(6), Example 5.



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That possible exception is the Perpetual License Fee fee payable in the event that Bloomberg exercises its option, upon or following termination of the Contract, to purchase a perpetual license to use the Information previously provided to it. Because such a license would not require that the Taxpayer provide any additional services, it may be characterized as passive income received for the right to use the recipient's intellectual property, and therefore as a royalty. On the other hand, because the license would relate to Information previously produced and delivered by the Taxpayer as described above, it could be argued that the Taxpayer's previous activity and services are closely enough related to the license that the fee should not have a different character for tax purposes than the fees paid during the Contract term. The Taxpayer is not requesting a ruling as to the proper characterization of the Perpetual License Fee.

2. Whether Performance of the Contract Constitutes an Unrelated Business.

The conduct of an unrelated trade or business by an exempt organization can have significant consequences. The characterization of an activity as an unrelated trade or business can affect whether the organization meets the support tests of Code section §509(a)(2)(A) and whether the exempt organization is subject to tax under § 511(a) of the Code. If the unrelated business activities of an organization that is exempt under Code section 501(c)(3) are sufficiently substantial in relation to its activities that are in furtherance of its exempt purposes, the organization may fail to satisfy the requirement of section 501(c)(3) that it be "organized and operated exclusively" for exempt purposes, and as a result may lose its exemption from tax.

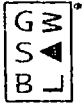
Section 513(a) of the Code defines "unrelated trade or business" as any trade or business the conduct of which is not substantially related (aside from the need of the organization for income or funds or the use it makes of the profits derived) to the exercise or performance by an organization of the purpose or function constituting the basis for its exemption under section 501(a). Section 513(c) of the Code provides that "trade or business" includes any activity which is carried on for the production of income from the sale of goods or the performance of services.

Section 512(a)(1) of the Code defines "unrelated business taxable income" generally as the gross income derived by any organization from any unrelated trade or business regularly carried on by it (less the deductions directly connected with the carrying on of such trade or business).

Definition of "Trade or Business"

Section 1.513-1(b) of the regulations provides that for purposes of section 513 of the Code the term "trade or business" has the same meaning it has in section 162, and generally includes any activity carried on for the production of income from the sale of goods or the performance of services. An activity will not be considered an unrelated trade or business unless the organization's primary motive is to earn a profit. See Portland Golf Club v. Commissioner, 497 U.S. 154 (1990).

Meaning of "Regularly Carried On"



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Section 1.513-1(c)(1) of the regulations provides that in determining whether trade or business from which a particular amount of gross income derives is “regularly carried on” within the meaning of section 512 of the Code, regard must be had to the frequency and continuity with which the activities productive of the income are conducted and the manner in which they are pursued. Specific business activities of an exempt organization will ordinarily be deemed to be “regularly carried on” if they manifest a frequency and continuity, and are pursued in a manner generally similar to comparable commercial activities of non-exempt organizations.

Meaning of “Not Substantially Related”

Section 1.513-1(d)(1) of the regulations provides, in general, that gross income is derived from an “unrelated trade or business” within the meaning of section 513(a) of the Code, if the conduct of the trade or business which produces the income is not substantially related (other than through the production of funds) to the purposes for which exemption is granted. Section 1.513-1(d)(2) of the regulations provides that a trade or business is “related” to exempt purposes, in the relevant sense, only where the conduct of the business activity has a causal relationship to the achievement of exempt purposes, and is “substantially related,” for purposes of section 513, only if the causal relationship is a substantial one.

Thus, for the conduct of a trade or business from which a particular amount of gross income is derived to be substantially related to purposes for which exemption is granted, the performance of the services for which the gross income is derived must contribute importantly to the accomplishment of those purposes. Section 1.513-1(d)(3) of the regulations provides that in determining whether activities contribute importantly to the accomplishment of an exempt purpose, the size and extent of the activities involved must be considered in relation to the nature and extent of the exempt function which they purport to serve. Determining whether a business activity satisfies the “substantially related” requirement therefore necessitates an examination of the relationship between the business activities which generate the particular income in question—the activities, that is, of performing the services involved—and the accomplishment of the organization’s exempt purposes.

The Taxpayer’s exempt purpose is to educate voters in order to effect a more involved citizenry and a more transparent and responsive government. The Taxpayer achieves this exempt purpose by tracking, assembling and disseminating unbiased information regarding money in U.S. politics and its effect on elections and public policy. With regard to the provision of such information to Bloomberg, these activities are substantially related to Taxpayer’s educational purpose as required by § 513(a) of the Code. Taxpayer maintains the information for the purpose of educating the public within the meaning of § 1.501(c)(3) -1(d)(3) of the regulations, and the Contract expressly requires that Bloomberg make the Information available as part of its services so that this objective will be served. Any fees received by the Taxpayer for the provision of the Information therefore constitute income from a trade or business that contributes importantly to Taxpayer’s exempt purpose. See section 1.513-1(d)(2).



G A R V E Y S C H U B E R T B A R E R

Under the facts and circumstances described, the Taxpayer's delivery of the Information and the performance of the services under the contract is not conducted on a scale larger than reasonably necessary for the accomplishment of its exempt purposes. See § 1.513-1(d)(3) of the regulations. Such activities complement the publication of the information on the Taxpayer's website and further expand the potential audience for the information collected and prepared by the Taxpayer in exercise of its exempt function. Accordingly, the Taxpayer requests rulings that the performance by the Taxpayer of the Contract and the receipt of fees thereunder will not jeopardize the taxpayer's status as an organization exempt from tax under § 501(c)(3) of the Code or as an organization that is not a private foundation, and that its performance of the Contract is not an unrelated trade or business.

D. Conclusion

For the reasons stated above, the taxpayer respectfully submits this letter and requests rulings to the effect that

- (1) the periodic and termination fees that are or may be payable to it pursuant to the Contract are not "royalties;"
- (2) the performance by the Taxpayer of the Contract and the receipt of fees thereunder will not jeopardize the taxpayer's status as an organization exempt from tax under § 501(c)(3) of the Code or as an organization that is not a private foundation, and
- (3) its performance of the Contract is not an unrelated trade or business.

E. Procedural Matters

1. Rev. Proc. 2011-4 Statements.

- a. To the best of the knowledge of both the Taxpayer and the Taxpayer's representatives, the issue presented for ruling is not at issue in any earlier return of the taxpayer.
- b. The Service has not previously ruled on the same or a similar issue for the Taxpayer. Neither the Taxpayer nor any of its representatives have previously submitted a request involving the same or a similar issue and no ruling on the same or similar issue with respect to the Taxpayer is currently pending.
- c. The law in connection with the request is not uncertain and the issue is adequately addressed by relevant authorities.
- d. The Taxpayer does not believe that there are any contrary authorities that should be brought to the attention of the Service.
- e. Taxpayer requests a conference on the issues involved in the letter ruling request.



G A R V E Y S C H U B E R T B A R E R

f. Taxpayer is requesting the letter ruling to be issued by fax to (202) 965-1729.

2. Administrative.

- a. A Power of Attorney is enclosed.
- b. The deletions statement and checklist required by Rev. Proc. 2011-4 are enclosed.
- c. The required user fee is enclosed.

Respectfully submitted,

William D. Simon

DECLARATION

To accompany Request for Private Letter Ruling dated November 14, 2011 being submitted on behalf of the Center for Responsive Politics, EIN # 52-1275227:

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or the modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.

CENTER FOR RESPONSIVE POLITICS

By _____

Sheila Krumholz
Sheila Krumholz, Executive Director

Dated: November 14, 2011

Checklist

TAXPAYER'S NAME. Center for Responsive Politics

TAXPAYER'S I.D. No. 52-1275227

ATTORNEY/P.O.A. William Simon, Garvey Schubert Barer,
 Flour Mill Building
 1000 Potomac Street NW, 5th Floor
 Washington, DC 20007-3501

PRIMARY CODE SECTION. 511-13

2011 NOV 14 PM 3:40
 RECEIVED
 INTERNAL REVENUE SERVICE
 AG

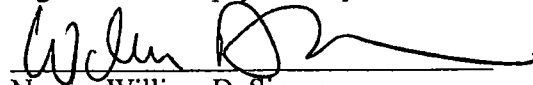
CIRCLE ONE	ITEM
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	1. Does your request involve an issue under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division? See section 5 of Rev. Proc. 2011-4, 2011-1 I.R.B. 123, for issues under the jurisdiction of other offices. (Hereafter, all references are to Rev. Proc. 2011-4 unless otherwise noted.)
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	2. If your request involves a matter on which letter rulings are not ordinarily issued, have you given compelling reasons to justify the issuance of a private letter ruling? Before preparing your request, you may want to call the office responsible for substantive interpretations of the principal Internal Revenue Code section on which you are seeking a letter ruling to discuss the likelihood of an exception. The appropriate office to call for this information may be obtained by calling (202) 283-9660 (Employee Plans matters), or (202) 283-0289 (Exempt Organizations matters) (not toll-free calls).
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A Page ___	3. If the request involves an employee plans qualification matter under § 401(a), § 409, or § 4975(e)(7), have you demonstrated that the request satisfies the three criteria in section 6.03 for a headquarters office ruling?
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A Page ___	4. If the request deals with a completed transaction, have you filed the return for the year in which the transaction was completed? See sections 6.01 and 6.02.
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	5. Are you requesting a letter ruling on a hypothetical situation or question? See section 8.03.
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	6. Are you requesting a letter ruling on alternative plans of a proposed transaction? See section 8.03.
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	7. Are you requesting the letter ruling for only part of an integrated transaction? See section 8.04.

Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	8. Have you submitted another letter ruling request for the transaction covered by this request?
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	9. Are you requesting the letter ruling for a business, trade, industrial association, or similar group concerning the application of tax law to its members? See section 6.07.
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Pages 1-6	10. Have you included a complete statement of all the facts relevant to the transaction? See section 9.02(1).
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	11. Have you submitted with the request true copies of all wills, deeds, plan documents, and other documents relevant to the transaction, and labeled and attached them in alphabetical sequence? See section 9.02(2).
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Pages 3-5	12. Have you included, rather than merely by reference, all material facts from the documents in the request? Are they accompanied by an analysis of their bearing on the issues that specifies the document provisions that apply? See section 9.02(3).
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Page 11	13. Have you included the required statement regarding whether the same issue in the letter ruling request is in an earlier return of the taxpayer or in a return for any year of a related taxpayer? See section 9.02(4).
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Page 11	14. Have you included the required statement regarding whether the Service previously ruled on the same or similar issue for the taxpayer, a related taxpayer, or a predecessor? See section 9.02(5).
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Page 11	15. Have you included the required statement regarding whether the taxpayer, a related taxpayer, a predecessor, or any representatives previously submitted the same or similar issue but withdrew it before the letter ruling was issued? See section 9.02(5).
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Page 11	16. Have you included the required statement regarding whether the law in connection with the request is uncertain and whether the issue is adequately addressed by relevant authorities? See section 9.02(6).
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Pages 6-10	17. Have you included the required statement of relevant authorities in support of your views? See section 9.02(6).
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A Pages ____	18. Does your request discuss the implications of any legislation, tax treaties, court decisions, regulations, notices, revenue rulings, or revenue procedures you determined to be contrary to the position advanced? See section 9.02(7), which states that taxpayers are encouraged to inform the Service of such authorities.
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A Page 11	19. If you determined that there are no contrary authorities, have you included a statement to this effect in your request? See section 9.02(7).

Yes No <input checked="" type="checkbox"/> N/A Page ___	20. Have you included in your request a statement identifying any pending legislation that may affect the proposed transaction? See section 9.02(8).
<input checked="" type="checkbox"/> Yes No	21. Is the request accompanied by the deletions statement required by § 6110? See section 9.02(9).
<input checked="" type="checkbox"/> Yes No N/A Page 12	22. Have you (or your authorized representative) signed and dated the request? See section 9.02(10)?
<input checked="" type="checkbox"/> Yes No N/A	23. If the request is signed by your representative, or if your representative will appear before the Service in connection with the request, is the request accompanied by a properly prepared and signed power of attorney with the signatory's name typed or printed? See section 9.02(12).
<input checked="" type="checkbox"/> Yes No N/A Page ___ Attachment	24. Have you included, signed and dated, the penalties of perjury statement in the form required by section 9.02(13)?
<input checked="" type="checkbox"/> Yes No N/A	25. Have you included the correct user fee with the request and made your check or money order payable to the United States Treasury? See section 9.02(14) and Rev. Proc. 2011-8, page 237, this Bulletin for the correct amount and additional information on user fees.
<input checked="" type="checkbox"/> Yes No N/A	26. Are you submitting your request in duplicate if necessary? See section 9.02(15).
Yes No <input checked="" type="checkbox"/> N/A Pages ___	27. If you are requesting separate letter rulings on different issues involving one factual situation, have you included a statement to that effect in each request? See section 9.03(1).
Yes No <input checked="" type="checkbox"/> N/A	28. If you do not want a copy of the letter ruling to be sent to any representative, does the power of attorney contain a statement to that effect? See section 9.03(2).
Yes <input checked="" type="checkbox"/> No N/A Page ___	29. If you have more than one representative, have you designated whether the second representative listed on the power of attorney is to receive a copy of the letter ruling? See section 9.03(2).
Yes No <input checked="" type="checkbox"/> N/A	30. If you want your letter ruling request to be processed ahead of the regular order or by a specific date, have you requested expedited handling in the form required by section 9.03(3) and stated a compelling need for such action in the request?
<input checked="" type="checkbox"/> Yes No N/A Page 11	31. If you want to have a conference on the issues involved in the request, have you included a request for conference in the ruling request? See section 9.03(5).

Yes No <input checked="" type="checkbox"/> N/A	32. If your request is covered by any of the guideline revenue procedures or other special requirements listed in section 10 of Rev. Proc. 2011-4, have you complied with all of the requirements of the applicable revenue procedure?
Yes No <input checked="" type="checkbox"/> N/A Page ___	33. If you are requesting relief under § 7805(b) (regarding retroactive effect), have you complied with all of the requirements in section 13.09?
<input checked="" type="checkbox"/> Yes No N/A	34. Have you addressed your request to the appropriate office listed in section 9.04? Improperly addressed requests may be delayed (sometimes for over a week) in reaching the appropriate office for initial processing.

Signature of Taxpayer's Representative



Name: William D. Simon

Dated: November 14, 2011

DC_DOCS-704812.2

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ▶
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization CENTER FOR RESPONSIVE POLITICS	Employer identification number 52-1275227
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 1101 14TH STREET, NW, NO. 1030	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20005	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

THE ORGANIZATION

- The books are in the care of ▶ **1101 14TH STREET, NW SUITE 1030 - WASHINGTON, DC 20005**
Telephone No. ▶ **202-857-0044** FAX No. ▶ **202-857-7809**
- If the organization does not have an office or place of business in the United States, check this box ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ . If it is for part of the group, check this box ▶ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2010** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 1-2011)

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing your return See instructions	Name of exempt organization CENTER FOR RESPONSIVE POLITICS	Employer identification number 52-1275227
	Number, street, and room or suite no. if a P.O. box, see instructions. 1101 14TH STREET, NW, NO. 1030	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20005	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

THE ORGANIZATION

• The books are in the care of **1101 14TH STREET, NW SUITE 1030 - WASHINGTON, DC 20005**
Telephone No. **202-857-0044** FAX No. **202-857-7809**

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2011.**

5 For calendar year **2010**, or other tax year beginning _____, and ending _____.

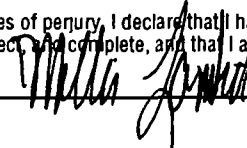
6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO OBTAIN INFORMATION TO COMPLETE AN ACCURATE RETURN

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature  Title **CPA** Date 