

VOTE 2008!!!

For more information about the candidates' positions on disability issues, see,

<http://www.aapddc.org/AAPDRedesign/2008PresidentialElection/2008PresidentialElectionActionCenterhome.html>

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VOR Weekly E-Mail Update

October 24, 2008

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1. About this issue: News of interest to nonprofit organizations, their boards and members

This issue is brought to you by Julie Huso, VOR's Director of Resource Development and President-Elect of the South Dakota Association of Fundraising professionals.

Many VOR affiliate members are nonprofit organizations representing state and facility associations which also advocate for persons with mental retardation and their families. If you serve on the board of a nonprofit organization, or are a member, this information will be of interest to organization.

It is important that any nonprofit be informed about the federal trends that could impact our tax exemption and reporting obligations. It is our hope that this issue gives VOR affiliates and their members some key updates to help them stay abreast of trends and changes.

If you have any questions or suggestions for Julie, she can be reached directly at husoj@sio.midco.net or 605-370-4652.

2. An update: Federal bills, laws impacting nonprofit organizations

Source: Brian Bonde, South Dakota Association of Fundraising Professionals

Summary: FEDERAL HELP TO ENLIST VOLUNTEERS

National Service Legislation

Senators Edward Kennedy (D-MA) and Orrin Hatch (R-UT) announced the Serve America Act (S.3487), which is co-sponsored by both presidential candidates and 16 other Senate leaders. The Service Nation is composed of more than 100 national organizations, state and local organizations, and associations, all committed to expanding service opportunities in their communities and mobilizing their constituencies in support of service. The bill would provide tax incentives for employers who allow workers to take paid leave for full-time community service at nonprofits; create a "Volunteer Generation Fund" to help nonprofits recruit and manage more volunteers; and establish a network of "Community Solutions Funds" that leverage public and private investments in order to help the nonprofit community seek talent and put it to work.

Summary: FREE IRS WEBINAR: NONPROFITS CAN FILE FORM 990 ONLINE

Update on Form 990

The IRS plans to offer a free webinar on November 4 to help organizations prepare to file the new Form 990. The webinar will feature IRS staff and tax-exempt sector experts, who will explain changes in the form that are in effect for the current tax year.

Summary: DONOR DIRECTED AND ADDITIONAL FORM 990 NEWS

Update from Congress

The House of Representatives recently passed H.R. 7083, the Charity Enhancement Act of 2008. The bill, written by Ways and Means Oversight Subcommittee Chairman John Lewis (D-GA), will make limited revisions to provisions of the Pension Protection Act of 2006 that relate to donor advised funds and supporting organizations. The bill will also permit the IRS to expand electronic filing on Form 990 returns by nonprofit organizations. Lewis drafted the bill in response to comments and recommendations submitted in August 2007 to the House Ways and Means Subcommittee on Oversight, which Rep. Lewis chairs. Additional information on H.R. 7083 is available on Congressman John Lewis's website.

<http://www.congress.org/sjhs/webreturn/?url=http://www.house.gov%2Fjohnlewis>

Summary: DEFINITION OF "COMMUNITY BENEFIT" REVIEWED BY GOVERNMENT ACCOUNTABILITY OFFICE (GAO)

VOR Background: In April 2007, Senator Charles Grassley, ranking member of the Senate Finance Committee requested a GAO report relating to how nonprofit hospitals define "community benefit" for the purpose of tax exemption. This investigation is part of a much broader investigation by Senator Grassley, who continues to conduct a wide-ranging review of nonprofit practices to ensure that tax-exempt status results in public benefit. According to Senator Grassley, "The federal Treasury foregoes hundreds of billions of dollars of taxes every year from nonprofit groups."

SD Association of Fundraising Professionals: According to an October 14 GAO report, prepared at the request of Senate Finance Committee ranking member Charles Grassley (R-IA), nonprofit hospitals have a large scope to determine what activities and programs will help them meet the IRS' community benefit standard. As a result, variations in the activities nonprofit hospitals define as community benefit lead to "substantial differences in the amount of community benefit they report," the study concluded. Grassley added that "the IRS needs a bright line test to be able to determine whether hospitals are meeting the standard necessary to maintain their tax exemption." The IRS reviewed a draft of the report and said the report's conclusion is an overstatement that is not backed up by case law or published guidance. IRS standards say hospitals can qualify for exemption if they benefit the community in a manner that relieves a government burden and promotes general welfare.

3. News from Oregon: Unpopular initiative continues to challenge public employee payroll deductions for "political purposes"; presents risk to charitable contributions

No (one more time) on Measure 64

Voters keep vetoing this attack on public workers, while its danger to Oregon just gets worse

Tuesday, September 30, 2008

The Oregonian

Three times before this election, Bill Sizemore has put a version of Measure 64 on the ballot. Three times, the people of Oregon have rejected it, and each time he has returned, because collecting signatures to put measures on the ballot is what he does.

It's a living.

Which is why Sizemore already has a similar measure filed for 2010.

It is a measure of considerable danger to Oregon, a measure opposed not only by the unions it targets, but also by groups such as the United Way, the Oregon Parent Teachers Association and the Oregon Food Bank.

Measure 64 is aimed at Oregon's public employee unions, banning the use of payroll deductions for political purposes. Few other states

have such a law, but since unions are the most active opponents of Sizemore's multiple measures, you can see why he and Loren Parks -- the eighty-something Las Vegas multimillionaire who finances most of Sizemore's signature-collecting efforts -- would want to silence their voices.

Of course, this would have the effect of giving Oregon firefighters and nurses less voice in Oregon politics than Loren Parks, which is not most Oregonians' view of how things should work.

But the measure also runs the risk of badly hurting Oregon charitable organizations, which is why so many of them have raised their voices loudly in the campaign. Oregon public employees contribute to many state charities through payroll deductions, and the charities are concerned, after reading the measure's language and consulting attorneys, that they will be banned from speaking on behalf of their clients.

"Measure 64 has unintended consequences that hurt many of Oregon's most respected charities," writes Phil Kalberer, chair of the Oregon Food Bank board of directors. ". . . Measure 64 prohibits Oregon Food Bank and many other organizations from collecting funds from public resources or on public property. This means Oregon Food Bank would be prohibited from (and possibly fined for) conducting food drives and fundraisers on public property, which includes schools and libraries."

Again, Oregon has already rejected this measure three times. But without changing significantly, it's actually gotten more dangerous since 2000. Since then, the practice of charitable giving by state workers through payroll deductions has become more widespread, putting charitable organizations at much greater risk.

Oregon voters should reject this dangerous, badly devised measure. They should also reject it in 2010, and probably in 2012.

Tamie Hopp

**REFERRAL/MEMBERSHIP/CONTRIBUTION
FORM**

THREE EASY WAYS TO SUPPORT VOR

REFER, CONTRIBUTE OR JOIN

THANK YOU FOR YOUR SUPPORT!

TO JOIN OR CONTRIBUTE: \$25 per individual, \$150 per family organization, or \$200 per provider/professional organization. Extra donations are welcome!

You may pay by credit card or check.

TO REFER SOMEONE TO VOR: Use the form below, including the additional sections for referrals.

Mail the completed form (if joining or contributing) with payment to:

Voice of the Retarded

836 S. Arlington Heights Rd., #351

Elk Grove Village, IL 60007

847-253-0675 fax (for referrals or credit card payments)

Tamie327@hotmail.com (for referrals or credit card payments)

FOR REFERRALS: ___ The contact information provided is for someone I think would consider membership with VOR.

FOR REFERRALS: ___ You may use my name in any correspondence with this individual. My name is _____.

Name

Address (if paying by credit card, use billing address). All forms must include complete address including zip code)

City St Zip

Phone Fax

E-Mail

Family/Professional Organization Affiliation (if applicable)

VOR accepts Master Card and Visa. If paying by credit card, please provide the following information:

Amount to charge to card:

___\$1,000 ___\$500 ___\$250 ___\$150 ___\$50 ___\$25 \$___ Other amount

___ Mastercard

___ Visa

Card Number: _____

Expiration Date: _____

Cardholder's Signature: _____