



**LEAGUE OF WOMEN VOTERS®  
OF OREGON**  
*Education Fund*

**GUIDELINES FOR LOCAL LEAGUE EDUCATION FUND PROGRAM (LLEF)**  
**(formerly the Local League Grant Fund – LLGF)**

The League of Women Voters of Oregon Education Fund (LWVOREF) was established in 1980 as an entity separate from the LWVOR; it assumed the educational and voter service activities of the LWVOR. It qualifies under Section 501(c)(3) of the Internal Revenue Code as an organization to which contributions are tax-deductible. Pursuant to the provisions of the Local League Education Program, local Leagues in Oregon can solicit tax-deductible contributions to the LWVOREF and receive funding from the LWVOREF for their own educational and voter service activities. The program, which was formerly called the Local League Grant Fund (LLGF), enables local Leagues to fund such projects with easier to raise tax-deductible money, leaving them more money from their dues to fund action, administration, and membership.

These guidelines set forth the process for raising and receiving Local League Education Fund moneys. In order to protect the tax-deductibility of the contributions of donors and the 501(c)(3) status of LWVOREF, it is important to comply with the procedures described below.

**1. Criteria for Tax-Deductible Projects**

- A. The project must be educational in nature and designed to serve the general public, not exclusively League members.
- B. The project must provide objective information and analysis, with no advocacy of League positions or lobbying.

**2. Some Ideas for Projects**

- A. Voter Service/Citizen Information projects such as voters' guides, candidate meetings, badges and posters reminding people to vote, citizen information services regarding registration and voting procedures, and go-see trips.
- B. Publications such as *Know Your Community*, *Know Your School*, *Facts and Issues* (with no mention of League positions), lists of elected officials; and other information of interest to citizens, such as tenants' rights.
- C. Public meetings such as seminars, conferences, and workshops. (Be sure any cosponsors understand the educational, non-partisan nature of the event.)
- D. Purchase of publications, such as LWVOREF and LWVUSEF publications, for distribution to schools, libraries, League members, and the general public.
- E. Payment of up to ½ of your League's LWVUS PMP obligation. See item 6 below.

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### **3. Surplus Funds**

Any surplus funds, whether the result of the non-use of all of the approved funds or, for example, the sale of a grant-funded publication, must be returned to the local League's LLEF account with LWVOREF, and are available for the future projects of that local League. They must not be put into the local League's Treasury. Doing so could affect the tax deductibility of all gifts involved and could threaten the tax deductible status of LWVOREF.

### **4. Giving Credit**

When grant funds are used to print a publication or to present a meeting, credit should be given to LWVOREF and, if desired and donors consent, to the donors. For example, a publication could include the following statement: "Prepared by the League of Women Voters of \_\_\_\_\_, and funded by the League of Women Voters of Oregon Education Fund by contributions from \_\_\_\_\_." If the project is a meeting, acknowledgment may be made in a publicity release or other announcement.

### **5. Record-Keeping**

Each local League is responsible for maintaining a permanent record of all moneys it has sent to the LWVOREF, the names of its contributors, and all moneys withdrawn from its account at LWVOREF. Included in the record should be copies of Project Request Forms, Financial Reports, paid invoices, approvals from LWVOREF, and copies of materials published.

### **6. Paying LWVUS PMP with LLEF Funds**

You may pay up to one half of your League's PMP obligation LWVUS with funds taken from your League's LLEF. Contact the LWVOR Treasurer who, upon your direction, will issue a check payable to LWVEF with funds withdrawn from your League's LLEF.