



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

GUIDELINES FOR LOCAL LEAGUE GRANT FUND PROGRAM

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 Grant Program, local Leagues in Oregon can solicit tax-deductible contributions to the LWVOREF and receive grants from the LWVOREF for their own educational and voter service activities. The grant program thereby 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 Grant Program funds. 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 ¼ of LWVOR and/or ½ of LWVUS PMP.

3. Surplus Funds

Any surplus funds, whether the result of the non-use of the full grant or, for example, the sale of a grant-funded publication, must be returned to the local League's grant account with LWVOREF, and are available for the future projects of that local League.

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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. "In-lieu PMP"

You may pay up to one-quarter of your State PMP to the LWVOR Education Fund instead of directly to LWVOR, thus giving some of your members or donors the benefit of an income tax deduction. The payment of such "in-lieu PMP" may be made by forwarding to the state office checks made payable to LWVOREF by members or donors. (Do not deposit such checks in your Local League bank account. Doing so might alter the tax deductible nature of the donation.) You may also pay "in-lieu PMP" by a transfer from your Local League Grant Fund. There is a line on the PMP quarterly payment form to indicate transfer of this amount.

You may also pay up to ½ of your PMP obligation to LWVUS with funds withdrawn from your Local League Grant Fund. This is done by having a check issued by LWVOREF payable to LWVUSEF. If you wish to take advantage of this option please contact the LWVOREF office telling us the amount you want to withdraw. The check will be sent to the local League Treasurer so that it can be submitted as part of that Leagues payment of PMP to LWVUS.