Organizational Structures & Charity Status







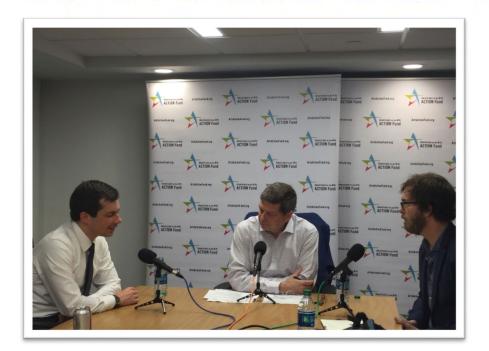
Legal Structure	 Section 501 (c)(3) educational nonprofit Regulated by the Internal Revenue Service 	 Section 501 (c)(4) social welfare nonprofit Regulated by the Internal Revenue Service 	 A separately segregated bank account administered by the Arts Action Fund only Regulated by the Federal Election Commission
Charity Status	 AFTA is a charity Org pays no income tax Donors <u>can</u> take a tax deductible for a charitable contribution 5% budgetary limit on lobbying 100% expressly prohibited from electioneering work 	 AAF is <u>not</u> a charity Org still pays no income tax However donors <u>cannot</u> take a tax deduction as a charitable contribution <u>No</u> budgetary limit on direct or grassroots lobbying 49.9% budgetary limit on election work 	 PAC is not an org nor a charity PAC pays no income tax Donors <u>cannot</u> take a tax deduction for a PAC contribution Maximum contribution is \$5,000/year Maximum distribution to a candidate is \$5,000/election/year <u>No</u> budgetary limit on lobbying or electioneering.

ArtsVote 2020: Leveraging Upcoming Election

- C3: Get-Out-The-Vote (GOTV) Campaigns
- C3: New Hampshire and Iowa Arts Forums
- C3: Advocacy trainings in early primary states
- C3: Arts Questions to Ask Candidates
- C3: 2020 Presidential & Party Arts Platform Statements
- C3: DNC and RNC Events in Milwaukee and Charlotte
- C4: Presidential Podcast Interviews with Ben Folds
- C4: 2020 Candidate Questionnaire
- C4: Congressional Arts Report Card of Incumbents
- PAC: Candidate Endorsements & Financial Contributions



Arts Vote 2020 with BenFolds A podcast series on arts & politics





www.ArtsActionFund.org/podcast

Arts Questions to Ask Candidates Pocket Cards



ArtsVote 2020 Questions to Ask Federal Candidates

- Would you support doubling federal arts & humanities funding for each of the NEA & NEH to \$1 per person, currently funded at only \$155 million, so that the arts are more accessible to all?
- 2. Would you support expanding STEM education to include the arts to become **STEAM**, as well as reinstating the nation's report card in the arts?

www.ArtsActionFund.org





ArtsVote 2020 Questions to Ask Federal Candidates

- 3. Would you support an across-the-board charitable tax deduction so that <u>ALL</u> taxpayers, not just wealthier itemizers, are encouraged to make donations to their favorite charities?
- 4. Would you help create an <u>Artists Corps</u>, so that our national service agency can include artists to bring more innovation, creativity, and economic development to our communities?

Join for FREE at www.ArtsActionFund.org/join

WE URGE THE NEXT PRESIDENT TO DEMONSTRATE NATIONAL AND GLOBAL LEADERSHIP IN SUPPORTING THE ARTS IN AMERICA BY ...

- Increasing public funding for arts and humanities grants
- Indexing budgets of the NEA and NEH to \$1 per capita
- Making each budget \$327 million per year





WE URGE THE NEXT PRESIDENT TO STRENGTHEN TO ARTS EDUCATION

- Well-Rounded education provisions of Every **Student Succeeds Act**
- Expand STEM education to STEAM by including arts education
- Reinstate the National Assessment of Educational Progress (NAEP) in the Arts- "The Nation's Report Card"



WE URGE THE NEXT PRESIDENT TO RESTORE AND EXPAND THI FULL VALUE AND SCOPE OF CHARITABLE GIVING TAX INCENTIVES

ENACT a charitable tax deduction for

INDIVIDUALS AT ALL INCOME LEVELS WILL BE ENCOURAGED TO MAKE TAX-DEDUCTIBLE CHARITABLE DONATIONS



CREATE ACT

ARTSVOTE 2020 POSITION

WE URGE THE NEXT PRESIDENT TO SUPPORT C.R.E.A.T.E. ACT LEGISLATION IN ORDER TO ...

- In the country's creative workforce and economy
- Recognize artists, entrepreneurs, and nonprofit arts organizations as contributors to the small business community
- the creative economy through federal programs and actions, including the creation of an Artists Corps for national service







We need your support to make the arts and humanities



