



## STOP CORPORATE TAX DODGING LTE TOOLKIT

Over the next few weeks, there are two primary reasons to write letters to the editor (LTEs) about taxes -- to elevate our ATF progressive tax agenda with the public and to influence Members of the Senate who will be voting on critical budget decisions this fall. LTEs are a highly effective and underutilized tool that can be a valuable part of the overall legislative and communications strategy in your state.

### **A Short Guide to Writing Letters to the Editor (LTEs)**

LTEs are an effective way to reach policymakers because Congressional offices assemble news clips on a daily basis. Staffers search Google for mentions of their boss's name so an LTE in even a small local paper can end up on the desk of the Senator or Congressperson. LTEs are short but they add up. If a member of Congress sees several LTEs calling for ending corporate tax loopholes he or she may rightly assume that there is broad public support for this.

Here are some hints for successfully getting your letters published:

1. Start small. If you haven't written an LTE before, write something for a small local paper -- your letter is far more likely to get published.
2. Read the letters to the editor in the paper you are targeting in order to get a sense for the letters that are chosen. This is essential.
3. Keep it short. Most papers accept LTEs of 150 words or less. Guidelines for some major papers can be found [at this link](#).
4. Get to the point. State your main point in your very first sentence.
5. Respond directly to something in the paper. LTEs are not an opportunity to express one's opinion on any topic. The point of an LTE is to respond directly to a story that was published in the paper.
6. Find the right hook. You don't have to wait until the paper writes about corporate tax loopholes. For example, find a story about cuts to government services which people care about -- then write about how these could be avoided if we close unfair tax loopholes.
7. Mention the member of Congress by name. This will ensure that your letter turns up in his or her news clips. Think carefully before writing this sentence. Are you criticizing or praising the person? In some cases it's enough to express hope that Congresswoman Maria Smith deeply considers the issue at hand.

8. Use your credentials. If you are a small-business owner your opinion about corporate taxes has additional weight. Whatever your background, write from the perspective of your expertise or personal experience.
9. Be yourself. Smaller papers care less about fancy arguments than about publishing the views of real readers. It's easier to write LTEs for small papers because you can write from the heart.
10. Respond quickly. A faster response greatly increases the chance of success.

Below, we've provided context, message points you can mix-and-match as content and some sample LTEs. **\*\*If you need help with LTE content or placement, please contact Margarida Jorge at [mjorge@americansfortaxfairness.org](mailto:mjorge@americansfortaxfairness.org) to connect with communications support.**

### **LEGISLATIVE CONTEXT**

Your LTEs should elevate our ATF central demand by using the current context and the coming legislative fight as hooks. When Congress returns to Washington in September after the August recess it will be confronted with three major budget challenges:

- New spending bills have to be passed by September 30<sup>th</sup> to fund the government. Already we're seeing the political games and threats of government shutdown – including Republicans threatening to defund Obamacare both in the CR and in the debt ceiling negotiations we expect in mid-October.
- The next sequester cuts -- \$110 billion -- kick in on October 1. They will cause much more damage than this year's cuts and will cause the loss of up to 900,000 jobs. Republicans have refused to support alternatives, such as making the rich and big corporations pay their fair share of taxes.
- Against this backdrop, lobbyists in Washington are planning an assault on Capitol Hill to make sure that their clients get the most favorable treatment. For average Americans, we are at a "you snooze, you lose" moment -- if we don't pay attention and become involved we will experience tangible harm to our quality of life.

### **BASIC MESSAGE POINTS FOR LTEs BY TOPIC**

Below are some mix-and-match points that can be adapted for use in LTEs or op-eds. Writers shouldn't just cut and paste this text, as the media increasingly does broad searches to see if passages have been used elsewhere. It is best to make these points in your own words and wherever possible, use a real-life example to illustrate the point. It's OK to borrow short phrases or to use sentences as a style template. The bullets below list the most important points and themes to use.

- **ATF's core demand: Stop corporate tax dodging and invest in the U.S.**

- Raise \$1 trillion in new revenue from the wealthy and corporations over the next 10 years to stop cuts to critical investments, to strengthen our economy and create jobs, and fix our economy.
- Corporations must pay their fair share of taxes, which includes ending tax breaks that encourage corporations to ship profits and jobs overseas.
- Close corporate tax loopholes that benefit the richest 2%.
- **The Coming Train Wreck: Sequester**
  - On October 1, financial pressure on our families, schools and communities will increase a few more notches when the next round of automatic budget cuts – known as the “sequester” – goes into effect. About \$110 billion more will be cut from education, health programs, the environment, public safety and more. We need to stop these mindless cuts that hurt working Americans. Instead the rich and big corporations should pay their fair share to maintain these investments.
  - America soon will face another round of automatic spending cuts that were put in place because politicians couldn’t agree on our nation’s budget. Why? Because the Republican Party refuses to accept any more tax increases to pay for the benefits and services we all rely on. Washington has already cut \$1.8 trillion in spending the last two years. Just \$600 billion has been raised from taxing the richest 1% of Americans. And corporations haven’t contributed a dime.
  - Congress is facing a critical choice this fall when it debates the budget. Should it make further cuts to investments like education, public safety and life-saving research? Or should it close corporate tax loopholes so that big and profitable corporations pay their fair share at last? This is an easy choice for me.
  - Automatic cuts to the federal budget this year have laid waste to many valuable benefits and services and have caused a lot of pain to working men and women. About 900,000 more jobs will be lost if the next round of cuts occur on October 1, according to the Congressional Budget Office. Families will be hurt – real hurt – and so will many local businesses that depend on customers to buy their products and services.
- **Trade-Offs – More cuts or close corporate tax loopholes?**
  - Many lawmakers in Washington are convinced that budget cuts should be our top priority – even when those cuts hurt our children or slow job growth. Yet when it comes to cutting corporate tax loopholes to raise money to lower the deficit these same politicians are the first to defend these huge giveaways. That’s not right. It’s time they listen to us instead of corporate lobbyists.
  - Congress has a clear choice when it debates the budget in September. Congress can make more cuts to life-saving medical research, funding for federal agencies that

protect the environment and fight global warming, and let our bridges and roads crumble or it can close corporate tax loopholes that allow Wall Street to dodge taxes. [For more tax tradeoffs see this study.](#)

- So before lawmakers in Washington pick up their cleavers this fall and hack further into the funding which helps sustain our quality of life, they should look first to the \$2 trillion American corporations have stashed offshore in order to avoid paying their fair share in taxes. For average Americans, this choice is a no-brainer.

- **Corporate Tax Dodging**

- Dozens of big corporations – such as General Electric, Verizon and Boeing – paid no federal income taxes in the last four years. We need to end tax breaks for corporations that ship U.S. profits and jobs overseas. Those companies have to contribute their fair share of taxes to support the economy they profit from. We need to close loopholes so that wealthy CEOs pay at least the same tax rates as their secretaries and other middle-class Americans.
- Corporations must not be able to continue hiding their profits offshore and shipping American jobs overseas to avoid U.S. taxes. It is anti-American. It is also an unfair advantage against small businesses playing by the rules and creating jobs here at home. If we care about seeing “Made in the USA” again, we need to level the playing field between big and small businesses. That means eliminating tax loopholes that benefit big corporations. We can do it.
- If we close loopholes that allow corporations to shelter their profits in the Cayman Islands and other tax havens to avoid paying U.S. taxes we can raise \$600 billion over the next decade, according to Congress’s Joint Committee on Taxation. It’s time to bring those profits and factories and jobs back to the United States. We can use that money to invest in jobs in America improving our roads and bridges, rebuilding manufacturing and making us energy independent.
- The big banks that we bailed out. The oil companies that gouge us at the pump. The drug companies blocking Medicare from negotiating lower drug prices. They are all fighting to protect their special tax breaks that keep their taxes artificially low. They have an army of corporate lobbyists swarming over Congress to protect their tax breaks. We need to stop them and make them pay their fair share.
- Too many politicians have stacked the deck in favor of their wealthy campaign contributors and corporate interests, while the middle class gets stuck with the tab. It's time we all play by the same rules instead of letting the rich and corporations game the system while the middle class pays the cost.

## **SAMPLE LTEs**

### **General**

It's hard to remember a time when Washington wasn't embroiled in a budget battle, and it's about to happen again as Congress returns from summer recess and faces more budget deadlines.

Even though the debates in Washington sound complicated, everything really all boils down to one basic truth: we can't fund the investments we need in our economy and society unless big corporations and wealthy individuals start paying their fair share of taxes.

We can raise \$600 billion by closing the loophole that allows multinational corporations like Apple and Microsoft to stash their profits, practically tax-free, in overseas tax havens. We can raise a half trillion more by limiting the special tax breaks for the very wealthy, so that they pay taxes at the same level as middle-class families.

Don't let all the noise and huge numbers confuse you. This long-running debate has always been about fairness, and it won't be resolved until corporations and the wealthy pay their fair share.

### **Labor**

This fall, the big budget debate will resume in Washington, and it's high time that the priorities of average working people were represented in that fight.

What workers need is a return to the economic bargain that built the middle class: hard work that yields fair wages, a decent standard of living and a brighter future for the next generation and American industries and corporations that create jobs and contribute to a stronger economy.

Now wages are stagnant, good jobs scarce and poverty is on the rise. Meanwhile big companies dodge their responsibilities by hiding profits overseas to avoid taxes and shipping good-paying jobs there.

It's time to stop the corporate tax dodging and invest again in the U.S. Closing the biggest corporate tax loophole – which encourages companies to ship profits and jobs abroad – would raise \$600 billion and encourage companies to return jobs to America. That would lower unemployment while allowing us to fix our potholed roads, shore up our crumbling bridges and dams, and stop educating our kids in makeshift classrooms.

Any budget deal this fall should be a good deal for workers and families, not just for Wall Street corporations who want to avoid paying their fair share.

## **Sequester**

Congress must make replacing the across-the-board budget cuts known as the “sequester” a central goal of budget negotiations this fall. We’ve already seen too many cuts to Head Start, Meals on Wheels and live-saving research.

Starting October 1, more than \$100 billion more will be cut from services and programs that millions of people depend on every day. Instead of making cuts, we should be investing more in education, in rebuilding our roads and bridges, in environmental protections.

We could stop these cuts and invest in our communities and families if Congress would prioritize investments for the middle class and low-income people over tax breaks for corporations and the wealthy.

Many Wall Street companies aren’t paying their fair share of taxes, despite making record profits. We could raise \$600 billion over the next 10 years by closing a big loophole that allows corporations to hide profits overseas. America needs more investment, not more cuts.

## **Small Business**

As members of Congress resume the budget battle this fall, they should remember that small-business owners like me are doubly damaged by the tax dodging of huge multinational corporations.

As citizens, we lose the revenue we need to invest in our communities for paving roads, fixing bridges, repairing schools, caring for the elderly and growing jobs. As entrepreneurs, we’re put at a competitive disadvantage every time we pay our taxes to fund these investments while the big firms are allowed to dodge paying their share.

Congress should close the gaping loopholes that allow corporate giants like General Electric, Verizon and Wells Fargo to go years without paying any income taxes at all. The biggest one rewards companies for stashing profits and shipping jobs overseas. It’s gotten so bad that the corporate share of federal revenue has shrunk to the lowest level in 60 years while corporate profits are through the roof.

All businesses benefit from a well-educated workforce, solid infrastructure and healthcare programs like Medicaid, so we should all contribute to keep these services robust. It’s time to stop the corporate tax dodging and for everyone to pay their fair share.

## **Senior**

After a lifetime of work, seniors like me have earned the right to a decent, dignified retirement free of constant financial worry. But Washington politicians are gearing up again in this fall’s budget

debate to cut Social Security, Medicare and Medicaid instead of closing corporate tax loopholes and ending special breaks for the richest 2%.

The proposals under consideration would hurt seniors, people with disabilities and the poor. The “chained CPI” proposal will slash our earned Social Security benefits. The Medicare voucher proposal would end guaranteed health care benefits and turn the program over to the insurance companies. Cuts to Medicaid would force more seniors out of nursing homes.

Instead of attacking programs for senior citizens, Congress should be closing huge tax loopholes that allow multinational corporations to hide profits and ship jobs overseas. This could raise \$600 billion more than 10 years to invest here in America. We could strengthen programs for the elderly, children, veterans and the disabled, and get our economy moving again for everyone if Congress makes the right choice.