

Report to the Open Society Foundations

From the New Venture Fund for the
Americans for Tax Fairness Project
(May 1, 2014 – April 30, 2015)
Grant no. OR2014-12552

June 1, 2015

ORGANIZATION DESCRIPTION

Americans for Tax Fairness (ATF) is a 501(c) (3) project of the New Venture Fund (NVF). The Open Society Foundations provided a support grant of \$100,000 for our third year of operations, from May 1, 2014, through April 30, 2015. This is a report about the activities conducted by ATF during that time period.

ATF is a coalition of 425 national and state endorsing organizations that runs a dynamic campaign, which includes coalition building, public education, polling and messaging research, national and state communications strategies, field organizing and coordination of research and production of policy and public education materials. The campaign had a staff of four during the grant period.

ATF's primary purpose is to educate the public about the need for comprehensive, progressive tax reform that results in greater federal revenue to meet the country's growing needs. If the United States fails to raise sufficient tax revenues, we will face deep cuts to programs that are essential to what makes this country great and be unable to make the investments necessary to grow our economy and create good-paying jobs.

ATF recognizes that federal tax reform happens in stages – sometimes there are opportunities to close loopholes and increase revenues; other times the focus is on preventing the loss of existing revenues through tax rate cuts and tax breaks that benefit the wealthy and corporations.

GOALS AND ACCOMPLISHMENTS

Immediately below are the goals ATF proposed in the 2014-2015 grant proposal with a brief response about progress made on each goal. Following that is the Project Strategy and Activities Section, which provides a more detailed statement about ATF's most significant accomplishments during the grant period. Wherever applicable objective metrics measuring the results of ATF activities are provided. Included in this section and in the report is a discussion of lobbying activities that occurred within ATF's lobbying limits and were undertaken with funds other than Open Society Foundations' funds.

1. Goal: Create a significant demand for tax reform that raises significant revenues by making the rich and corporations pay their fair share of taxes.

Progress: This goal has been a major focus of ATF's national advocacy and communications work during the grant period. More than ever the advocacy community in Washington and among the Netroots has adopted this demand in its work, taking a lot of direction from ATF and its coalition partners. However, during the grant period advocacy work on federal tax issues outside the Beltway came to a standstill due to state partners' tight budgets, no financial support from ATF, and a vacant field director position.

In Congress in 2014 and this year conservatives continued to be unalterably opposed to raising revenues; liberals were not as committed as they were in the past to waging this fight, in part because they are less committed to making corporations pay more in taxes than they do currently. ATF made a strategic adjustment in 2015 to develop a core set of 15-20 U.S. Senate champions rather than rely so much on leaders. Another effect on strategy in 2015 has been the change in control of the U.S. Senate, which has meant playing defense much more than offense.

A concerning development has been some liberals championing middle-class tax cuts as a solution to wage stagnation, which ATF has spent time pushing back on.

In a positive development, in March and April 2015 ATF played a leading role educating the public about the harm that would be caused by repealing the federal estate tax, which raises about \$250 billion over 10 years, and helps reduce inequality by limiting the accumulation of large estates by wealthy heirs. ATF led a robust communications effort that garnered 118 media hits, including at least 14 editorials, 41 columns, and 41 op-eds in newspapers across the country. While the U.S. House of Representatives approved legislation to repeal the estate tax it was largely along party lines, which was considered a victory by our side given how lopsided votes have been for repeal in the past.

2. Goal: Create a significant demand for ending tax breaks for corporations that ship jobs and profits offshore in order to create jobs in the United States. Specifically, we are seeking to end two tax breaks that General Electric and Wall Street banks are advocating for, which expired at the end of 2013 and cost \$90 billion over 10 years.

Progress: This demand is quite central to all ATF messaging on tax reform. (Surprisingly, ad-buying data analyzed by ATF showed that it was even a major demand of many Democrats who ran for Congress in 2014.) It was a central focus of ATF's messaging around opposing "corporate inversions" last year in which ATF played a leading role. In 2014 there was an explosion of multinational corporations undertaking a "corporate inversion," whereby they would purchase a small foreign company and then become its subsidiary. An inversion allows a company to change its corporate address to a low-tax jurisdiction overseas. Through research, lobbying and a public relations strategy, ATF helped build strong opposition to corporations that invert, including getting at least 200 media hits, including at least 74 news stories and influencing at least 111 editorials and columns (not counting ATF op-eds). Members of Congress reacted to the inversion trend by introducing legislation to prohibit the practice, and President Obama took executive action that limited the tax benefits of corporate inversions, which slowed them down to a trickle and will save taxpayers tens of billions of tax dollars in lost revenue over 10 years. ATF conducted a campaign against Walgreens' (America's largest drugstore chain) plans to invert that gave this tax dodge a public face, garnered a lot of publicity and helped force the company to back down on its planned inversion. ATF estimated this would save taxpayers \$4 billion over five years. Within its lobbying limits, ATF also led coalition lobbying efforts against corporate inversions.

ATF made no progress ending two tax breaks worth \$90 billion over 10 years that benefit General Electric and Wall Street banks and are part of the tax extenders package. Support for these tax breaks is strong, and they will not be able to be eliminated as part of the tax extenders fight, but only as part of a larger corporate tax reform package.

3. Goal: Educate the public about the problems of renewing more than 50 tax breaks that mostly benefit corporations, which expired at the end of 2013 and are worth more than \$500 billion over 10 years (there is bipartisan support for renewing many if not all of these tax breaks without paying for them).

Progress: In 2014, ATF played a leading role in educating the public and the media about the folly of Congress renewing 55 tax breaks — known as "tax extenders" — that would cost at least \$500 billion over 10 years. About 80 percent of these tax breaks benefit corporations. Within its

lobbying limits, ATF also coordinated coalition lobbying against the tax extenders package. In December 2014 congressional leaders proposed a tax extender package that would have cost \$400 billion, three-quarters of it giveaways to business, but they backed down after an Obama veto threat. After a lot of criticism, Congress renewed these tax breaks for one year at a cost of \$42 billion. This was the first time ever that the public interest community waged a major challenge to renewing these tax breaks; in previous years tax extenders had been rubber-stamped with little debate.

4. Goal: Maintain a staffed and well-funded national campaign that provides support to coalition partners who are carrying out the work of the campaign.

Progress:

- *ATF succeeded at this goal of providing strategic direction, coordination and staffing for a coalition of 425 endorsing organizations working on progressive federal tax reform. This coalition includes leading union, think tanks, advocacy organizations, constituency-based groups, field groups, and Netroots organizations at the national and state level. [See coalition endorsers here.](#)*

In 2014-2015, ATF raised \$525,000 from foundations, which is what it had projected. These funders were Open Society Foundations (\$100,000), Ford Foundation (\$225,000), Bauman Foundation (\$100,000) and Mott Philanthropic/Stoneman Foundation (\$100,000).

In 2014-2015 ATF Action Fund, a 501c4 organization, raised \$135,000 from unions: AFSCME (\$50,000), National Education Assoc. (\$50,000), American Federation of Government Employees (\$25,000) and United Food and Commercial Workers Union (\$10,000). ATF also raised about \$15,000 from online sources.

- *ATF brought together leading think tanks working on progressive tax reform to identify research and policy needs, and work together to prepare public education materials. ATF and its partners also prepared ATF reports and fact sheets used to educate the public, policymakers and the media. During the grant period ATF prepared eight major reports and 18 fact sheets.*
- *ATF coordinated lobbying activities on behalf of the coalition, within its lobbying limits. This included convening bi-weekly strategy sessions, playing a lead spokesperson's role in lobbying visits and preparing communications to congressional offices for the coalition. ATF prepared 21 letters to Congress on a wide range of issues, including five sign-on letters from coalition partners.*

5. Goal: Continue to provide strategic direction to and coordination of a national and state network of field partners working on federal tax reform issues.

Progress: ATF did not succeed at this goal. There were no funds to re-grant to state groups to support their engagement, and when ATF's field director departed in April 2014 we decided to not fill the position until this year. This meant we had no one to do day-to-day liaison work to determine how to work together.

6. Goal: Continue to serve as a central hub for messaging and communications on federal tax reform issues.

Progress:

- *ATF played the leading role in shaping messaging around progressive federal tax reform issues. We identified and disseminated winning messages on a variety of tax fairness issues to policymakers, coalition partners and the media so that allies are singing from the same songbook. We did this by aggregating information from polls conducted by ATF, allies and independent polling firms, and by preparing messaging materials that are both foundational and modified as new issues and developments occur in the tax-reform debate.*
- *ATF secured significant media coverage during the grant period by responding to developments in Congress, releasing ground-breaking reports, drafting and placing original op-eds, and educating editorial writers and columnists to support our position tax reform positions. During the grant period ATF secured 610 media hits or an average of 51 a month, including:*
 - *At least 142 news stories: 113 national and 29 state*
 - *Placement of at least 275 op-eds in newspapers around the country, including 13 original op-eds in national publications and 7 original op-eds in state publications, which were syndicated to a total of 255 newspapers*
 - *At least 152 favorable opinion pieces were influenced by ATF, including 82 editorials, 30 original opinion columns and 40 syndicated columns*

[See all ATF Media Clips here.](#)

- *ATF organized 18 national partners, many of them leading Netroots groups with millions of online members, to work together to educate and activate the public using email and social media. ATF organized many of these groups to take coordinated digital actions and provided sample email take actions and social media content, including shareable graphics, for groups to share with their followers.*
7. Goal: Make tax fairness an important part of the economic messaging used by key constituencies (communities of color, women, youth, labor, small business community) that are central to winning the public relations war on taxes and/or form the core of what is considered the Rising American Electorate.

Progress: ATF did not have the bandwidth to give a lot of attention to this goal. In 2015 we initiated a project to develop a set of education materials explaining how the tax system is a significant contributor to economic inequality and how it can be remedied if the country pursues a tax fairness agenda. There is a lot of work to do in the next grant period on this effort, both in terms of developing public education materials and in developing a program to educate the public and get the perspective adopted by policymakers.

To conclude this Goals and Accomplishments section, thanks to the OSF grant and those from other funders we have gotten more successful at addressing ATF's overall priorities within the limits of our funding. That's because in our third year of activity we have built more credibility and become more

skilled at working on progressive tax issues at various levels. We think this is evidenced by the considerable level of activity and achievement reported below for an organization with a modest budget and just four full-time staff.

PROJECT STRATEGY AND ACTIVITIES

During the grant period ATF had a staff of four – an executive director, communications director, digital director and deputy communications director/administrative coordinator. ATF has two primary consultants who help implement the communications program: a writer who drafts op-eds and a media firm, American Forum, which places op-eds and does outreach to editorial writers and columnists.

ATF conducted the following activities during the grant period:

1. Coordinated and Staffed a National Campaign Led by a Broad-based Coalition

A strong and well-coordinated campaign comprised of a diverse coalition of groups is needed to succeed on tax-reform issues. Tax issues affect the agenda of a wide number of organizations and constituencies, and 425 organizations with a total membership of tens of millions have been recruited into the ATF campaign at the national and state level. The basis for joining the campaign is adherence to a set of broad principles articulating progressive tax reform options. (See Appendix for ATF's Campaign Principles.)

ATF has engaged in the campaign some of the country's largest and most influential organizations and constituencies to develop and implement a coordinated strategy. The campaign staff, Steering Committee and working committees develop and approve the strategy that is contained in this proposal and regularly adjust it according to new developments. These are the coalition management responsibilities ATF undertook during the grant period:

a. Coordinated and Staffed a Broad-based National Coalition

The campaign's membership increased from nearly 400 national and state organizations to 425 groups. Organizations from the following constituencies were active in the ATF campaign:

- **Organized labor:** AFL-CIO, AFSCME, American Federation of Government Employees, American Federation of Teachers, Communications Workers of America, International Brotherhood of Teamsters, National Education Association, Service Employees International Union, United Auto Workers, United Food and Commercial Workers and the United Steel Workers.
- **Think Tanks/Tax Policy Groups:** Center for American Progress, Center on Budget and Policy Priorities, Center for Effective Government, Citizens for Tax Justice/Institute on Taxation and Economic Policy, Economic Policy Institute, the FACT Coalition and the Institute for Policy Studies.
- **National and State Field Networks:** Alliance for a Just Society, Alliance for Retired Americans, Americans for Democratic Action, Fair Share, National People's Action, USAction, US PIRG, and Working America.
- **Constituency Organizations:** Coalition on Human Needs, Leadership Conference on Civil and Human Rights, National Committee to Preserve Social Security and Medicare,

National Council of La Raza, National Women’s Law Center, The Arc, and several small business groups (American Sustainable Business Council, Main Street Alliance, and Small Business Majority).

- **Netroots Groups:** Campaign for America’s Future, CREDO Action, Daily Kos, Democracy for America, Moms Rising, MoveOn.org and The Other 98%.

b. Convened Leadership and Working Committee Meetings

ATF coordinated a decision-making structure that allows the diversity of organizations control over the project’s direction. A Steering Committee consisting of 32 organizations (see list in the Appendix) met monthly and set overall direction. It was co-chaired by leaders from the National Education Association, Economic Policy Institute and Working America, which represent three pillars of the campaign – labor, think tanks and national field networks. The co-chairs convened monthly with ATF’s executive director.

ATF had the following working committees that developed and guided the campaign’s programmatic work:

- **Legislative Committee:** This committee was chaired by AFSCME and the Center on Budget and Policy Priorities. About 15 organizations actively participated with the committee to monitor congressional actions and develop and implement policy education strategies.
- **Research & Policy Committee:** This committee is chaired by the National Women’s Law Center, and includes tax experts from Citizens for Tax Justice, Center for American Progress, Center on Budget and Policy Priorities, Center for Effective Government and the Economic Policy Institute. It identifies policy and research needed for the campaign’s educational efforts, and members collaborate with ATF staff to produce educational materials.
- **Field Committee:** Consists of national organizations that have state affiliates. The committee’s anchors are Working America (chair of the field committee), Alliance for a Just Society, Americans for Democratic Action, and USAction. Other groups that participate are the Alliance for Retired Americans, Coalition on Human Needs, Fair Share and US PIRG, in addition to public sector unions AFGE and AFSCME.

2. Implemented a Strategic Communications Program

Successful campaigns have two communications requirements: A strong narrative and clear messages that resonate with the public that are repeated constantly by allies, and a capacity to get the message out in multiple ways – through the mainstream press, opinion-leading blogs, social media, influential spokespeople, elected officials, and powerful coalition organizations with large memberships.

ATF engaged in three levels of communications work during the grant period: polling and messaging; communications through traditional media; and digital/social media communications.

a. Polling and Messaging Work

ATF continued to play a leading role in shaping communications on progressive tax reform issues over the last year. We did this by providing a steady stream of messaging recommendations to allied organizations, policy makers and media talking heads.

In recent years, public opinion has shifted dramatically in favor of “tax fairness” – making the rich and corporations pay their fair share of taxes. Polling commissioned by ATF shows very strong support for the “tax fairness” message across almost every demographic tested, regardless of political party, age, income level, educational level, etc. The success of our work is epitomized by a comment made to ATF’s executive director by David Simas, President Obama’s political director, who said in advance of the 2015 State of the Union speech that ATF would be very pleased with the president’s tax fairness proposals he will put forward as they reflect the findings of polling work ATF had done in the past, and which the White House confirmed in a poll just before the SOTU.

ATF did not fund a major new poll during the grant period. We did do a credible but low-budget (\$5,000) poll to determine public attitudes about repealing the estate tax and to explore potential messages to use, as a major effort to get rid of the tax was underway in the U.S. House of Representatives. The poll and a polling memo are linked below.

- [Public Policy Polling Estate Tax Polling Memo 4/13/2015](#)
- [PPP-ATF Estate Tax Poll Toplines and Crosstabs 4/9/15](#)

To our chagrin, we discovered that public attitudes about the estate tax have not changed much over the last decade when the last estate tax poll was done – huge majorities *support* its repeal, even when they learn that it only applies to estates worth more than \$5.5 million. Essentially, the estate tax is unique in that while the public wants the wealthy to pay a lot more in taxes this opinion does not extend to preserving a strong estate tax.

During the grant period ATF put together eight separate polling and messaging documents to promote message discipline and to better communicate about new tax debates that cropped up. These were widely distributed to organizational allies, policymakers, bloggers, and progressive TV talking heads. For instance, we assembled a 10-page compilation of poll questions on various tax issues gathered from ATF polls, as well as from Pew, Gallup and media outlets. We drafted messaging memos on the estate tax, how to respond to growing calls for middle-class tax cuts (which could escalate a bidding war for cutting taxes), and how to better connect the tax issue to solving income inequality. These materials are linked below:

- [Compilation of Polling Questions on Tax Fairness Issues, 3/19/2015](#)
- [Estate Tax Repeal Talking Points, 4/13/2015](#)
- [Messaging on Middle Class Tax Cuts, 3/2015](#)
- [Messaging & Talking Points on a Territorial Tax System, 12/2014](#)
- [Talking Points on Tax Extenders for the Lame Duck, 11/15/2014](#)
- [Messaging on Taxes and the Economy, 8/1/2014](#)
- [Messaging on Corporate Tax Deserters, 8/1/2014](#)

- [Messaging On Corporate Inversions and Walgreens, 7/21/2014](#)

b. Conducted Earned Media Activities to Deliver the Messages and Educate the Public

ATF runs a robust earned media program through one-third of the executive director’s time, a communications director, a digital director, a half-time deputy communications director, a part-time contract writer and a media placement firm (American Forum). During the grant period ATF generated earned media through four tactics: rapid response to events in Congress, release and promotion of reports, drafting and placement of op-eds, and outreach to editorial writers and columnists. ATF also supports coalition partners’ media efforts by helping with strategy and promotion.

The table below summarizes **610 media hits** ATF earned from May 1, 2014, through April 30, 2015, an average of 51 a month. A full set of the [media hits are available here](#).

ATF Media Hits, May 1, 2014 – April 30, 2015									
	News Stories	Original Op-Eds	Syndicated Op-Eds	Editorials*	Columns Original*	Columns Syndicated	Blogs	LTE**	TOTAL
National	113	13	0	1	23	6	34	0	190
State	29	7	255	81	7	34	3	4	420
TOTAL	142	20	255	82	30	40	37	4	610

* It is difficult to determine influence with editorial writers and columnists unless ATF is specifically mentioned; we believe ATF’s influence exceeds the number of editorials and columns claimed here.

** Many Letters to the Editor (LTEs) do not show up in the online version of newspapers. Many more LTEs have been placed by ATF partners than is recorded here.

c. Implemented an Op-ed Placement Program

ATF believes an important way to influence elite media opinion and policymakers is through the placement of op-eds and LTEs, which are carefully read by policymakers and media talking heads. During the grant period ATF successfully placed the following largely due to our media placement firm American Forum:

- A total of 275 op-eds in newspapers around the country
- 13 original op-eds in national publications
- 7 original op-eds in state publications
- Syndication of a total of 255 op-eds in state newspapers

These figures only record the number of *successful* placements. While we have a relatively high success rate, it is worth noting that we regularly fail to get opinion pieces placed, which still requires a lot of staff and consultants time to draft and try to place.

Some of the “greatest hits” op-eds prepared and placed by ATF and its partners were:

- [Small business laden by income inequality, not estate tax](#), *The Palm Beach Post*, 4/17/15, Deborah Field, small business owner and member of the Main Street Alliance (syndicated by American Forum in nine papers)
- [We don’t need this stupid tax cut](#), *USA Today*, 4/16/15, Ben Cohen and Jerry Greenfield (coordinated with Patriotic Millionaires; syndicated by American Forum in 22 papers)

- [Undermining the American Dream](#), *The Hill*, 4/16/15, Arnold Hiatt, retired founder and chairman of The Stride Rite Corporation (coordinated with Patriotic Millionaires)
- [Keep Downton Abbey on TV](#), *Newsday*, 4/15/15, Morris Pearl, former investment banker and chairman of the [Patriotic Millionaires](#)
- [A whopper of a deal at taxpayers' expense](#), *Chicago Tribune*, 12/19/14, Frank Clemente, Executive Director, Americans for Tax Fairness
- [Walgreens, don't dodge taxes](#), *USA Today*, 7/26/14, James Burke, Mayor of Dixon, IL
- [Fix America's Tax Code](#), *Detroit News (MI)*, 7/9/14, by Rep. Sander Levin and Rep. Chris Van Hollen (syndicated by American Forum in more than 13 papers)
- [A pharmacy's tax tricks could make you sick](#), *Palm Beach Post (FL)*, 6/20/14, by Frank Clemente, Executive Director, Americans for Tax Fairness, (syndicated by American Forum in more than 16 papers)
- [Executive pay loophole is an outrage](#), *The Austin American-Statesman (TX)*, 6/18/14, Rep. Lloyd Doggett, (syndicated by American Forum in more than 26 papers)

d. Conducted Editorial Board and Columnist Outreach

Newspaper editorials and opinion pieces by columnists are very influential with policymakers and media talking heads. During the grant period ATF put considerable time into educating the media elite who are writing opinion pieces by sending them well-crafted editorial board memos. At strategic times, our media firm – American Forum – personally reached out to writers to be sure a memo was received and encouraged them to editorialize or else to run an op-ed column penned by ATF or an ally. ATF sent out eight editorial board memos in grant period – nearly one every six weeks:

- [Editorial Board Memo: Research and Development Tax Extender Vote, 5/8/2015](#)
- [Editorial Board Memo: Recently Passed Budget Plan Fails to Raise Revenues from Wealthy Corporations, Slashed Needed Funding and Sets Up Major Spending Debate this Summer and Fall, 5/7/2015](#)
- [Editorial Board Memo: Estate Tax Follow Up, 4/21/2015](#)
- [Editorial Board Memo: U.S. House of Representatives Vote on Estate Tax Repeal this Tax Day Would Provide Massive Tax Break for Millionaires and Billionaires, 4/8/2015](#)
- [Editorial Board Memo: Federal Budget Debate Happening This Week in Congress Offers Stark Contrasts in Spending and Tax Priorities. 3/23/15](#)
- [Editorial Board Memo: More U.S. Corporations Prepare To Renounce Their American 'Citizenship' To Dodge Taxes, 9/4/2014](#)
- [Editorial Board Memo: While Americans Celebrate Independence Day U.S. Multinationals Prepare To Renounce Their American 'Citizenship', 6/30/2014](#)
- [Editorial Board Memo: U.S. House Poised to Add \\$310 billion to Federal Budget Deficit by making Six Corporate Tax Breaks Permanent, 5/5/2014](#)

Success with editorial boards and columnists is often hard to gauge. It also ebbs and flows, depending on whether a significant tax issue is being debated in Congress. We believe this work is paying off. During the grant period ATF had two waves of success with editorial boards and columnists based on memos we sent them and personal outreach from our media firm: on the corporate inversion issue in 2014 and on the estate tax issue this past April. In total we believe the following number of opinion pieces were significantly influenced by ATF's work:

- 82 editorials
- 30 original columns by writers at newspapers, which were syndicated in an additional 40 newspapers. Of note were columns by:
 - Teresa Tritch, *The New York Times*: [The Republican Recipe for Widening Inequality](#). ATF contacted Tritch and provided her with our background materials, urging her to write an opinion piece on the estate tax repeal vote.
 - Dana Milbank, *The Washington Post*: [Republicans push for a permanent aristocracy](#). ATF reached out to Milbank to do this piece on the estate tax as we felt it would fit his writing style. It appeared in 32 newspapers.
 - Glenn Kessler, *The Washington Post*: [Fact Checker – Is the estate tax killing small farms and businesses?](#) ATF contacted Kessler and urged him to do a “Fact Checker” on the estate tax, providing him with background information to inform his research. He chose not to render a verdict but concluded that the tax affects very few Americans.
 - Paul Krugman, *The New York Times*: [Corporate Artful Dodgers](#). His column appeared within a week after a personal memo was sent to him by Larry Mishel at EPI at the request of ATF.
 - Andrew Ross Sorkin, *The New York Times*: [At Walgreen, Renouncing Corporate Citizenship](#). This column was based substantially on ATF’s Walgreens report.

Copies of the full set of editorials and columns are available here for [ATF’s work in 2014](#) and for [ATF’s work in 2015](#) during the grant period.

e. Digital Organizing Activities

ATF’s digital program organizes coalition partners into coordinated actions, provides content ideas and tips on messaging to inspire coalition partners to more fully adopt the tax issue as their own, engages a greater number of advocates in taking action, cultivates individual supporters to help carry our message forward over social media networks and helps to expand our base and fundraise. ATF’s digital presence includes a website (www.americansfortaxfairness.org), a Facebook page (<https://www.facebook.com/Americans4TaxFairness>) and a Twitter handle (<http://twitter.com/4taxfairness>). We also maintain an email list and some additional accounts on BuzzFeed Community, CREDO Action and MoveOn Petitions.

ATF had significant growth in all of its digital measurements over the last 14 months (March 5, 2014, to May 26, 2015), as summarized below and in the table below. (Note these dates do not correspond to the grant period of May 1, 2014 to April 30, 2015, because ATF cannot go back in time to determine metrics on those specific dates. We have data for March 5, 2014, as that was cited in previous grant proposals and reports.)

- Unique monthly visits to ATF’s website grew 22%, from 19,988 to 24,520 per month. Unique website page views grew 14%, from 39,221 to 44,821 per month.
- ATF’s email list grew by 103%, from 58,523 to 118,257 subscribers, even after about 23,000 names were purged due to inactivity. While ATF’s list is not large we can deliver an outsized impact. We have had digital actions inspire up to 25,759 people to participate in a single action. We regularly see a quarter of our email file participate in

individual online actions, which is an extraordinarily high action rate. In addition, we've worked to mobilize people using shared petition tools from MoveOn.org and CREDO Action, which extend our reach significantly. On MoveOn's site, we have 23,365 people who have signed our petitions and who we can now message through the site. On CREDO Action, we have 126,295 people who have signed our petitions and who we can message. The number of activists on each platform connected to ATF grew by 124% and 90%, respectively, over the last year.

- ATF's Facebook followers grew by 80% during the grant period, from 5,352 to 9,643 followers; our Twitter followers grew by 124%, from 1,081 to 2,365. Typically, several times a day we produce updates and action alerts for social media, including producing shareable graphics and other multimedia content, which get shared widely.

Medium or Platform	Size of or Traffic to ATF's Digital Platforms as of March 5, 2014	Size of or Traffic to ATF's Digital Platforms as of May 26, 2015 (Growth %)
C3 Website	179,899 unique visitors between 5/15/13 and 3/5/14 (avg. 19,988 per month)	343,285 unique visitors between 3/5/14 and 5/26/15 (avg. of 24,520 per month) (23% growth)
	352,990 unique page views from 5/15/13 to 3/5/14 (avg. 39,221 per month)	627,495 unique page views between 3/5/14 and 5/26/15 (avg. 44,821 per month) (14% growth)
Email List	58,523 subscribers	118,257 subscribers (103%)
C3 Facebook	5,352 followers	9,643 followers (80%)
C3 Twitter	1,081 followers	2,365 followers (124%)
MoveOn Petition	9,832 petition signatures	23,365 petition sigs. (138%)
CREDO Action	66,481 petition signatures	126,295 petition signatures (90%)

ATF has also significantly increased the engagement of national coalition partners in coordinated online activism – growing from about seven active groups a year ago to 18 now, including unions such as AFSCME and the American Federation of Government Employees; progressive groups such as USAction and Campaign for America's Future and Netroots groups such as CREDO Action, Daily Kos, Democracy for America, Moms Rising, and The Other 98%. An example of this coordinated work was on Tax Day 2015, when 14 organizations launched a campaign to make corporations pay their fair share of taxes by urging the Obama Administration to close six corporate tax loopholes. The petition collected over 175,000 signatures.

ATF also regularly produces updates and action alerts for social media, including producing shareable graphics and other multimedia content that get shared widely. A sampling of these shareable graphics is below.

Neither of these hyperlinks below work – they were in the grant proposal from March. If you copy the URL it just takes you to the homepage.

- [Who should pay? The wealthy and corporations or universal pre-k and debt-free college](#)
- [Estate tax trade-off graphic](#)

- [Walgreens Inversion: What could \\$4 billion pay for?](#)
- [Walmart: You pay more than you think](#)
- [Go to ATF's Flickr account for many more shareable graphics](#)

3. Coordinated Legislative Activities Among Coalition Partners

Within its lobbying limits, ATF undertook the following legislative program in the last year:

a. Coordinated ATF's Legislative Committee

ATF staff works with the Legislative Committee co-chairs; about 15 organizations participate in lobbying meetings and in biweekly phone calls. Meeting activities include sharing intelligence, discussing strategy, and taking lobbying assignments.

b. Coalition Lobbying Efforts

ATF's executive director serves as the coalition's lead lobbyist, attending meetings with coalition partners, and drafting letters to Congress that are reviewed by coalition partners. ATF sent a total of 21 letters to Congress during the grant period, including five sign-on letters, listed below. If ATF organizes a letter signed by scores of groups, staff plays the lead role in getting groups to sign on and administers the process.

- [ATF Letter Opposing R&D Tax Credit \(H.R. 880\), 5/20/2015](#)
- [ATF Submission to the Senate Finance Committee International Tax Working Group, 4/15/15](#)
- [ATF Submission to the Senate Finance Committee Business Tax Working Group, 4/15/15](#)
- [ATF Submission to the Senate Finance Committee Individual Tax Working Group, 4/15/15](#)
- [Sign-on Letter by 72 Groups to U.S. House Opposing Legislation Repealing Estate Tax \(H.R. 1105\), 4/14/2015](#)
- [ATF Letter to W&M Committee Opposing Repeal of Death Tax Act, H.R.1105, 3/25/2015](#)
- [ATF Letter to Senator Thune to Oppose the Death Tax Repeal Act, 3/25/2015](#)
- [ATF Letter Opposing America's Small Business Tax Relief Act \(H.R. 636\) And Other Permanent Tax Extenders, 2/12/2015](#)
- [Sign-on Letter from 33 Groups in Support of Senator Sanders' "Responsible Estate Tax Act," 9/18/2014](#)
- [Sign-On Letter from 56 groups to Senators Reid and Wyden Urging Action to Stop Corporate Inversions, 9/16/14](#)
- [ATF-FACT Letter to Senate Supporting Senator Durbin's Anti-Inversion Defense Appropriations Provision, 7/18/14](#)
- [ATF Letter to the Senate Finance Committee Supporting the Stop Corporate Inversions Act \(S. 2360\), 7/18/2014](#)
- [ATF Letter to House in Opposition to Bonus Depreciation Bill, 7/7/2014](#)
- [ATF and FACT Coalition Letter to Senate Opposing a Repatriation Tax Holiday, 6/27/2014](#)
- [ATF-FACT Letter to House Supporting Defense Appropriations Amendment by Representatives DeLauro and Doggett Prohibiting Federal Contracts for Inverted Companies, 6/19/14](#)

- [ATF-FACT Letter to House Supporting T-HUD Appropriations Amendment by Representatives DeLauro and Doggett Prohibiting Federal Contracts for Inverted Companies, 6/10/14](#)
- [ATF Letter to Senate Urging Support for Senator Warren’s “Bank on Students Emergency Loan Refinancing Act,” 6/10/14](#)
- [ATF Letter Supporting the Senate Stop Corporate Inversions Act, 5/20/14](#)
- [ATF Letter Supporting the House Stop Corporate Inversions Act, 5/20/14](#)
- [Sign-On Letter to Senate: 39 National Organizations Object to Corporate Tax Extenders Legislation, 5/15/2014](#)
- [Sign-On Letter to House: 53 National Organizations Opposed to U.S. House Tax Extenders Legislation, 5/8/2014](#)

4. Coordinated Research and Policy Activities Among Partners and Prepared Public Education Materials

ATF brings together leading think tanks working on progressive tax reform to identify research and policy needs and to prepare education materials that are distributed widely to the public, policymakers and the media. ATF did the following research and policy work during the grant period:

a. Coordinated an ATF Committee of Think Tanks and Policy Groups

Through ATF’s Research and Policy Committee, chaired by the National Women’s Law Center, the campaign fostered collaboration among partners through periodic meetings and communications in order to discuss policy positions for the campaign and to identify research and policy products that are needed for public education. Groups that participate with the committee include the Center for American Progress, Center on Budget and Policy Priorities, Center for Effective Government, Citizens for Tax Justice/ITEP, Economic Policy Institute, FACT Coalition and the Institute for Policy Studies. ATF maintains a listserv among all the groups to share information and ideas.

b. Prepared Education Materials for the Public and Policymakers

ATF staff, in collaboration with our partners, produced reports, fact sheets and blog posts that educated the public about tax-reform issues. For each new policy and research product, we maximized its distribution, when appropriate, to the media, policymakers, grassroots activists, and the general public. ATF also promoted policy experts to the media from among our coalition partners and used our digital platforms to deliver public education materials to a national audience. A compilation of ATF’s public education materials during the grant period is below.

1. ATF produced eight reports during the grant cycle, many showing how corporations take advantage of tax loopholes, most of which garnered substantial media coverage:

- [Tax Fairness Briefing Booklet: Messaging, Polling and Fact Sheets](#), March 2015 and August 2014. This is a comprehensive resource that provides the best poll-tested messaging on tax fairness, inequality and taxes and concerns with promoting a middle class tax cut, and seven fact sheets about tax policy issues.

- [The Walmart Tax Subsidy: Walmart’s Wage Hike to \\$10/Hour Still Requires Large Taxpayer Subsidies](#), April 2015. As Walmart prepared to implement its previously announced plan to hike wages to a minimum of \$9/hour in April, ATF released this report detailing how employee wage hikes to \$9 in 2015 and to \$10 in 2016 will still require large taxpayer subsidies to compensate for Walmart’s low wages. A worker paid \$10/hour and working “full-time” at 34 hours a week with two or more members in their household would qualify for eight government programs. Increasing Walmart employees’ wages to \$15/hour at full-time work of 40 hours a week would lift many of its workers *above* the income level at which they would be eligible for these programs. This report garnered at least [66 media hits](#), including at least 13 media stories or mentions, 45 published op-eds, one editorial and seven blog national posts.
- [Whopper of a Tax Dodge: How Burger King’s Inversion Could Shortchange America](#), Dec. 2014. This report found that by renouncing its U.S. corporate citizenship and becoming a subsidiary of a new Canadian company, Burger King and its owners will be able to dodge an estimated \$400 million to \$1.2 billion in U.S. taxes over the next four years. It could do this by shifting profits overseas and routing them to Canada instead of the United States, thus avoiding nearly \$400 million in U.S. taxes. It also appears to have structured the inversion transaction to shield its majority owners from as much as \$820 million in U.S. capital gains taxes. This report garnered [35 media hits](#) and an op-ed in the Chicago Tribune.
- [How Walmart is Dodging Billions in Taxes: And Scheming to Avoid Billions More](#), Nov. 2014. This report exposed how Walmart uses tax breaks to dodge a whopping \$1 billion in federal taxes each year, on average. It also showed how Walmart is working behind the scenes to help lower the U.S. corporate tax rate to 25%, which would allow the company to cut its tax bill another \$720 million a year, on average. This report garnered at least [39 media hits](#), including at least 13 media stories or mentions and 26 published op-eds.
- [Offshoring America’s Drugstore: Walgreens May Move Its Corporate Address to a Tax Haven to Avoid Paying Billions in U.S. Taxes](#), June 2014. The key findings in the report – that Walgreens would avoid \$4 billion in taxes over 5 years with an inversion and that one-quarter of its revenue comes from Medicare and Medicaid – became the number of record in the media. This report garnered at least [89 media hits](#), including 69 media stories or mentions and 20 published op-eds.
- [Walmart’s Executive Bonuses Cost Taxpayers Millions](#), June 2014 (prepared jointly with the Institute for Policy Studies). Walmart reduced its federal tax bills by an estimated \$104 million over the past six years by exploiting a tax loophole that allowed eight top executives to pocket more than \$298 million in “performance pay” that was fully tax deductible. This report garnered at least [52 media hits](#), including 22 media stories or mentions and 30 published op-eds.
- [Guide to 2014 Federal Election TV Ads on Tax Fairness Issues](#), October 2014. This report showed the prevalence of tax ads in the 2014 elections, where Democratic candidates and party committees and independent groups broadcast twice as many

tax ads as did Republican candidates and entities. Ads by Democrats were all about tax fairness and called for ending tax breaks for companies that offshore jobs.

- [A Good Starting Point: 23 Options from Rep. Dave Camp for Closing Tax Loopholes](#), May 2014. (Prepared with the National Women’s Law Center). This report was designed to show areas of potential bipartisan common ground for tax reform. It highlights tax reform options from former House Ways and Means Committee Chairman Dave Camp (R-MI) that ATF partners agreed with in whole or in part.

2. **ATF produced at least 18 fact sheets about policy issues during the grant period.** ATF collaborated with coalition partners on the following fact sheets, and distributed them widely as part of its ongoing public education efforts.

Corporate Tax Reform

- [ATF Corporate Tax Reform Principles](#)
- [Offshore Corporate Tax Loopholes Fact Sheet](#)
- [Corporate Tax Rates Fact Sheet](#)
- [Tax Subsidies for CEO Pay Fact Sheet](#)

Corporate Inversions

- [Corporate Tax Inversions Fact Sheet](#)
- [State Locations and Market Share of Walgreens & Other Major Chain Drug Stores](#)
- [Selected Completed, Prospective and Withdrawn Corporate Tax Inversions, July 2014](#)
- [Best Recent News Stories and Opinion Pieces about Corporate Tax Inversions](#)

Tax Extenders

- [Budget-Busting Corporate Tax “Extenders” Fact Sheet](#)
- [Tax Extenders Tradeoff Chart](#)
- [Status and Cost of Tax Extender Bills in the U.S. House of Representatives](#)
- [Key Facts about Tax Extenders](#)

Taxing the Wealthy and the Estate Tax

- [Estate Tax Repeal in the News](#)
- [Conservatives’ Hypocrisy on Income Inequality](#)
- [Fact-Checking Conservatives’ Claims About The Estate Tax](#)
- [Taxing Wealthy Americans Fact Sheet](#)
- [Estate \(Inheritance\) Tax Fact Sheet](#)

Federal Budget and Tradeoffs

- [Comparison of Obama and Congressional Budgets and Tax Plans in 2016](#)

OBSTACLES AND CHALLENGES

The following observations reflect obstacles and challenges in the advocacy environment and tax issue area that have affected the climate for ATF's work and its goals:

- The combined size of the ATF operation and that of our coalition partners active on tax reform is not nearly to the scale that is needed to succeed on our long-term goal of raising at least \$1 trillion. There is a very powerful array of forces on the other side – an entire political party, a huge corporate lobby with tentacles everywhere in Washington and in congressional districts across the country, and an array of think tanks and advocacy organizations that have cutting taxes as a central mission. There is nothing comparable on our side.
- Building a sustained “movement capacity” to achieve progressive tax reform nationally and in key states is a serious challenge for ATF and tax reform advocates. ATF was able to fund groups in 11 states during 9 months in 2013. When funding dried up early in 2014, activity largely dried up. This was due primarily to several factors: there was no major reform initiative (progressive or conservative) that had much traction in Congress to get groups engaged; many state groups lack the capacity to carry out significant programs unless they are funded to do it; groups prioritized state rather than federal work due to gridlock in Washington and new assaults by conservative legislators at home; and ATF decided not to hire a field director when the position became vacant in the Spring of 2014.
- Policymakers are comfortable raising taxes on the wealthy but many are conflicted about raising more revenue from corporations. A mainstream consensus has emerged that the U.S. corporate income tax rate is too high compared with our economic competitors. Moreover, the corporate sector exercises considerable power over policymakers due to lobbying, campaign contributions and because of the jobs they generate in states.
- Washington is gridlocked, and Congress is now controlled by opponents that want to cut tax rates on the wealthy and on corporations by nearly 30%. This means our agenda is largely one of playing defense. There is significant concern that the one area where Obama and Republicans could cut a deal is on corporate tax reform.
- President Obama supports revenue neutral corporate tax reform in the long-term – after the next 10 years. However, in the next 10 years he supports raising about \$250 billion by requiring corporations to pay a 14% transition tax on the \$2 trillion in untaxed offshore profits. ATF considers this tax rate too low. Moreover, Obama supports lowering the corporate tax rate to 28%, which will cost \$1 trillion over 10 years, but it is hard to see how Congress can agree on the huge loopholes needed to be closed to pay for the lowering of tax rates.
- Enacting middle class tax cuts have suddenly become a central goal of Democrats. This means their message has shifted somewhat from ATF's tax fairness message, which is most popular with the public, to the desire to cut taxes – fundamentally a message that favors our opponents. There is serious risk of a bidding war developing between both parties to enact generous tax cuts for all income levels, which would leave little money available for new investments and provide continued pressure on the budget to cut spending.

APPENDICES

AMERICANS FOR TAX FAIRNESS CAMPAIGN PRINCIPLES

Americans for Tax Fairness was established to help make the economy work for all — with adequate levels of investment in critical areas that create and sustain jobs and a balanced and equitable approach to decisions on the federal budget challenges we face. This requires raising sufficient revenues with everyone, including corporations, paying their fair share of taxes.

As a member of Americans for Tax Fairness, my organization supports the following principles:

- **America needs an economy that grows jobs and works for all.** Our nation has urgent needs, including creating sufficient jobs; investing in education and making college affordable; rebuilding our deteriorating infrastructure; shoring up Social Security, Medicare and Medicaid for the long term; reducing poverty and protecting the most vulnerable; and addressing long-term fiscal challenges.
- **Everyone must pay their fair share.** We need to reform our tax code so it raises adequate revenues to meet critical needs in a fiscally responsible manner. This requires that wealthy Americans – the richest 2 percent – and corporations pay their fair share of taxes.
- **Put American jobs first by closing corporate tax loopholes.** We need to eliminate tax breaks and subsidies that allow some corporations to pay very limited amounts of taxes, or avoid paying taxes altogether, while encouraging multinational corporations to ship jobs offshore. Corporations' share of federal taxes has declined dramatically over the years; therefore, any corporate tax reform should require the corporate sector to contribute more in federal income-tax revenue than it does now, not less.

AMERICANS FOR TAX FAIRNESS STEERING COMMITTEE MEMBERS

Action for the Common Good
AFL-CIO
American Federation of State, County, and Municipal Employees
Alliance for a Just Society
American Federation of Government Employees
American Federation of Teachers
American Sustainable Business Council/Business for Shared Prosperity
Brandon and Associates
Campaign for America's Future
Center for American Progress
Center for Effective Government
Center on Budget & Policy Priorities
Citizens for Tax Justice
Coalition on Human Needs
Economic Policy Institute (Co-chair)
Fair Share
Financial Accountability & Corporate Transparency (FACT) Coalition
Leadership Conference on Civil & Human Rights
Media Matters
MoveOn.org
National Committee to Preserve Social Security and Medicare
National Council of La Raza
National Education Association (Co-chair)
National People's Action (Co-Chair)
National Women's Law Center
PICO National Network
Service Employees International Union
Small Business Majority
The Arc
United for a Fair Economy
USAction
Working America (Co-chair)