



2015 ANNUAL REPORT

I. SUMMARY OF 2015 ACTIVITIES AND ACCOMPLISHMENTS

A. Influence on Policy & Legislative Activities

- 1. International Corporate Tax Reform and Corporate Inversions:** ATF staff and the 12 groups in six states we funded focused on these issues in 2015 as negotiations heated up to use the substantial revenue that could be generated through international corporate tax changes to finance a more robust infrastructure program. In July, Sens. Schumer and Portman proposed a bipartisan framework that we opposed. The initiative died in the fall but is expected to be revived this year. ATF developed a way of framing the message for this fight that resonated in the field and online; generated a letter of opposition signed by 56 national groups; drafted a detailed letter from 24 international tax experts that critiqued the Portman-Schumer framework and rebutted the overall justification for the measure (it significantly influenced Sen. Warren to oppose the framework); prepared a chartbook and fact sheet that made a compelling factual case against the arguments made to justify this framework; drafted dozens of op-eds making the case that corporations should pay the \$600 billion they owe on their untaxed offshore profits; prepared an investigative report about Walmart's secret network of 78 subsidiaries in 15 tax havens, which generated 78 media hits; and prepared a report revealing that through its proposed inversion with an Irish company Pfizer will dodge paying taxes on about \$140 billion in offshore profits. It may owe \$40 billion on those profits.
- 2. Tax Extenders:** ATF had two goals in the tax extenders fight: Prevent any permanent business tax extenders unless they were paid for by closing other corporate tax loopholes. If that was not achievable then the 2009 improvements to the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) must be made permanent in exchange for making business tax breaks permanent. ATF focused a lot of attention on making sure bonus depreciation was not renewed (it got a six-year extension to wind down), and that the Active Financing Exception and the CFC Look-Through Rule international tax loopholes would end. (AFE was made permanent and CFC is supposed to wind down after five years.) In the end, EITC and CTC were both made permanent, which was a major win for low-income families.
- 3. Estate Tax Repeal in the House of Representatives:** ATF waged quick but robust effort against this measure, which included getting 72 organizations on a sign-on letter; producing fact sheets and talking points; mobilizing 12 groups to send nearly 315,000 communications to Hill offices; issuing an editorial board memo to the

media; and securing 118 media hits, including at least 14 editorials, 40 columns, and 41 op-eds (most of which were syndicated) in newspapers across the country. While the House voted to repeal the estate tax, it was largely along party lines, which was an improvement over the past.

4. **Corporate Tax Reform: Developing Senate Champions:** ATF made it a priority to identify a core set of U.S. Senate champions who would support revenue positive corporate tax reform. We conducted about 30 meetings and identified about 20 supporters, but had challenges consolidating their support for several reasons. This should be a priority for work in 2016.
5. **Support for the Congressional Progressive Caucus Alternative Budget:** ATF helped increase support for the [People's Budget: A Raise for America](#) during the debate over the budget resolution. We coordinated 10 groups that urged their online activists to take action in support of the CPC budget. More than 242,000 communications were sent to offices. The budget got a record 96 votes (up from 88 the previous year) – more than half of Democratic caucus.

B. National Campaign Infrastructure

- In 2015-2016, ATF raised \$850,000 from the Ford Foundation (\$250,000), Bauman Foundation (\$100,000), Mott Philanthropic/Stoneman Foundation (\$100,000) and Open Society Foundations (\$400,000).
- ATF was able to have five full-time staff, half-time support from a writer, assistance from a media placement firm and fund 12 groups in six states.
- ATF provided strategic direction, coordination and staffing for the coalition.

C. Communications

- 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.
- ATF [secured 578 media](#) hits in 2015, an average of 48 a month, including:
 - At least 181 news stories: 90 national and 91 state.
 - Placement of at least 292 op-eds in newspapers around the country, including 11 original op-eds in national publications and 21 original op-eds in state papers, all of which were syndicated 260 times to newspapers around the country.
 - At least 60 favorable opinion pieces were influenced by ATF, including 15 editorials, 14 original opinion columns and 36 syndicated columns.
- ATF's digital program had considerable growth in 2015.
 - ATF got close to launching a new mobile friendly website (coming in February).
 - The e-mail list grew by 133%, from 58,000 to 135,422 subscribers.
 - Fundraising from the e-mail list increased 1,000% in the last three months of 2015 – from an average of about \$275 a month to \$2,700 a month from October to December. This was the result of hiring an e-mail consultant in October 2015.

- ATF's Facebook followers grew by 86% in 2015, from 5,000 to 9,319 followers.
- ATF's Twitter followers grew by 112%, from 1,000 to 2,115.
- ATF deepened its working relationship with major Netroots groups to undertake coordinated digital actions, such as CREDO, Daily Kos, and Democracy for America.

D. Research & Policy Work

- ATF produced six reports/policy papers/Chartbook and 23 fact sheets in 2015.
- ATF produced two groundbreaking reports that explained why reforms are needed to the international corporate tax system. One revealed that Walmart had 78 subsidiaries in 15 offshore tax havens. It garnered 78 media hits. The other challenged Pfizer's move to desert America and merge with an Irish drug company. We found (and Pfizer then confirmed to the *New York Times*) that the company has \$140 billion in untaxed offshore profits, twice the amount it reports to the Securities and Exchange Commission. It might owe as much as \$40 billion on those profits, which would go untaxed with the merger. We also reported that Pfizer pays a tax rate of about 6% on average, far less than the 25% rate it claims.
- ATF drafted an 11-page letter critiquing the Portman-Schumer framework for international corporate tax changes, which 24 experts signed onto. (The influential publication, *Tax Notes*, published the letter in full.) It was very influential with Sen. Elizabeth Warren, who later gave a speech at the National Press Club outlining her opposition to Portman-Schumer, among other things. ATF also prepared a Chartbook of 13 charts that provided strong evidence for our international corporate tax reform position.

E. Field Work

- ATF funded 12 organizations in six states represented by members of the Senate Finance Committee from July through December 2015: Florida (Sen. Nelson), Michigan (Sen. Stabenow), New York (Sen. Schumer), Oregon (Sen. Wyden), Virginia (Sen. Warner) and Washington (Sen. Cantwell).
- Top metrics include:
 - 13 meetings with Senator's staff
 - 18 sign-on letters with 486 signers
 - 9,941 letters to senators
 - 11 petitions with 5,752 signers
 - 65 media hits
 - 36 op-eds submitted and 21 published
 - 64 letters to the editor submitted and 18 published
 - 21 earned media events
- Successes include:
 - Senators' staff commented on the number of calls and emails they received from constituents. A presence was felt where there was none before.
 - The majority of the goals laid out in each state's campaign plan were met.

- Despite difficulty in getting traction in the media, 21 original op-eds were published.
- There was a social media presence with state groups doing 73 Facebook posts and 264 tweets.
- The groundwork was laid for further public education and interaction with the Senate targets. However, the key is to sustain it without having additional funding.
- Challenges include:
 - Limited participation of unions.
 - Earned media was difficult due to challenges posed by the congressional calendar – priorities and messages shifted midway through due to the collapse of the repatriation fight, the budget fight lacked a tax focus and tax extenders moved swiftly and behind closed doors just among leadership the last month.
 - Getting meetings with the Senators as opposed to staff proved difficult. No state met their goals in this area.
 - Staffing changes at several of the organizations slowed some of the work and inhibited some of the states’ ability to fully meet their goals.
 - Since funding was temporary, groups did not prioritize our work or dedicate as much capacity to it as other programs, and our ability to hold groups accountable was limited.

II. INFLUENCE ON TAX POLICY

These are the policy debates and activities that ATF engaged in during 2015, listed in the order that they occurred:

A. Estate Tax Repeal in the House of Representatives

In March-April 2015 the House of Representatives undertook an effort to repeal the estate tax, which if it became law would lose about \$240 billion over 10 years and exacerbate income inequality and the development of a permanent aristocracy. ATF quickly mobilized the coalition to get engaged. We got 72 organizations on a sign-on letter; produced fact sheets and talking points; issued an editorial board memo to editorial writers, columnists and reporters across the country; and mobilized 12 groups to send nearly 315,000 communications to Hill offices. ATF had a robust communications effort that garnered 118 media hits, including at least 14 editorials, 40 columns, and 41 op-eds (most of which were syndicated) in newspapers across the country. While the U.S. House of Representatives voted to repeal the estate tax, it was largely along party lines. This was considered a victory by our side, given how lopsided votes have been for repeal in the past.

B. Support for the Congressional Progressive Caucus Alternative Budget

ATF supported the efforts of the Congressional Progressive Caucus to increase support for the [People's Budget: A Raise for America](#) during the debate over a budget

resolution in March. Their budget would raise more than \$5 trillion in new revenue over 10 years, mostly through tax reforms ATF supports. We played a convening and coordinating role with 10 groups that urged their online activists to take action in support of the CPC budget. More than 242,000 communications were sent to offices. The CPC budget got a record 96 votes (up from 88 the previous year) – more than half of the 188 Democrats in the House.

C. Corporate Tax Reform: Developing Senate Champions

At the end of 2014 it became increasingly clear that support for progressive tax reform was weak, as the Senate leadership tried to negotiate a tax extenders package that would have provided more than \$400 billion in corporate tax breaks, with little on our side to show for it. As a result, ATF made it a strategic priority in 2015 to identify a core set of U.S. Senate champions who would support revenue positive corporate tax reform. We conducted about 30 meetings and identified about 20 supporters, but had challenges consolidating their support for several reasons: resistance and lack of leadership by key Hill staff, lack of an imminent legislative threat, and a lack of follow-through on our part due to bandwidth and other more urgent priorities. (A later threat to this effort emerged when Sen. Schumer released with Sen. Portman an international tax reform framework, which many senators will not actively oppose.)

D. International Corporate Tax Reform and Corporate Inversions

ATF staff and the 12 groups in six states we funded put a great deal of energy into these issues in the summer as negotiations heated up to use the substantial revenue that could be generated through international corporate tax changes to finance a more robust infrastructure program. In July, Sens. Schumer and Portman proposed a bipartisan framework that we opposed, which had support from Rep. Paul Ryan, chairman of the Ways and Means Committee.

The Portman-Schumer proposal would:

- Set a transition tax on the \$2.1 trillion in untaxed offshore corporate profits. Their proposal did not specify the tax rate but President Obama has proposed a 14% rate, which would raise \$217 billion, far less than \$600 billion Citizens for Tax Justice estimates companies owe. Republicans want a rate of less than 10%, which could raise as little as \$170 billion (Camp proposal).
- Shift to a territorial tax system, and set a corporate minimum tax on offshore profits to collect some taxes on profits generated offshore. Obama has proposed a 19% minimum tax, far below the 35% tax rate. (Obama's plan also assumes lowering the corporate tax rate to 28%.) Republicans want a rate lower than 19%, but have never specified a level.

ATF did the following:

- Developed a way of framing the message on this fight that resonated in the field and online. Worked with Citizens for Tax Justice to identify key data to emphasize.
- Generated a letter of opposition signed by 56 national groups.

- Drafted a detailed letter from 24 international tax experts that critiqued the Portman-Schumer framework and rebutted the overall justification for the measure – that the U.S. tax system is not competitive. The letter had a significant influence on Sen. Warren who later came out in opposition to the framework.
- Prepared a chartbook and related fact sheet that made a compelling factual case against the arguments made to justify this framework.
- Drafted dozens of op-eds making the case that corporations should pay the \$600 billion they owe on their untaxed offshore profits and that the U.S. tax rate is not uncompetitive internationally.
- Prepared an investigative report about Walmart’s secret network of 78 subsidiaries in 15 tax havens, which generated 78 media hits. (It is described in more detail under the Research & Policy Work section.)
- Prepared a report revealing that through its proposed inversion with an Irish company Pfizer will dodge paying taxes on about \$140 billion in offshore profits. It may owe \$40 billion on those profits. The report also showed that Pfizer’s effective tax rate is about 6%, rather than the 25% claimed by its CEO. The report garnered 21 media hits. (It’s described in more detail under the Research & Policy Work section.)
- Targeted two other examples of companies and individuals that benefit from offshore tax dodging to generate more interest for the issue:
 - **Etsy:** After the online craft-seller Etsy announced it was restructuring its subsidiary in Ireland so it wouldn’t have to report certain financial data – making it easier for the Brooklyn-based company to dodge U.S. taxes, [ATF publicly challenged Etsy’s status as a B Corporation](#). B Corps pledge to voluntarily meet “higher standards of accountability, transparency and performance,” while “offering a positive vision of a better way to do business.” ATF [sent a letter to Etsy](#), which was covered in 15 news stories, including [The Wall Street Journal](#), [Financial Times](#), and [Bloomberg Business](#).
 - **Investor Carl Icahn:** Billionaire investor Carl Icahn announced he would fund a super PAC focused on winning a steep tax cut for the American corporations holding \$2.1 trillion in profits offshore. Based on his ownership of Apple shares, ATF calculated that Icahn would save between \$439 and \$244 million if his super PAC is ultimately successful. ATF [issued an analysis and statement to the media](#) about Icahn’s self-interested manipulation of the political system for his own financial gain at the expense of other American taxpayers.

E. Tax Extenders

ATF had two goals in the tax extenders fight: Prevent any permanent business tax extenders unless they were paid for by closing other corporate tax loopholes. If that was not achievable then the 2009 improvements to the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) must be made permanent in exchange for making business tax breaks permanent. ATF focused a lot of attention on making sure bonus depreciation was not renewed (it got a six-year extension to wind down), and that the Active Financing Exception and the CFC Look-Through Rule international tax loopholes would

end. (AFE was made permanent and CFC is supposed to wind down after five years.) In the end, EITC and CTC were both made permanent, which was a major win for low-income families. ATF got 39 national organizations to send a sign a letter explaining our position, prepared fact sheets on each of these issues, sent out two editorial board memos, and secured dozens of op-eds in state papers through syndicated national columns. In two separate waves of online activism, ATF generated about 34,000 communications to the Hill.

III. DETAILED EXPLANATION OF ACTIVITIES

A. Legislative Activities

Within its lobbying limits, ATF undertook the following legislative program in 2015:

1. **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.
2. **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 organized approximately 50 lobbying visits in 2015. About 35 were focused on identifying a core group of senators that we could count as "champions" – people who support revenue-positive corporate tax reform. About 20 senators met that criteria. Sen. Elizabeth Warren emerged as a leading champion on international corporate tax issues partly due to ATF work.
 - ATF sent 14 letters to Congress during 2015, including six 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.
 - [Sign-on Letter to Congress: 39 Organizations Oppose Permanent Corporate Tax Extenders](#) 12/1/2015
 - [Sign-on Letter: 52 Organizations Support Baldwin Effort to Use Carried Interest Revenue to Avoid Sequester Cuts](#) 10/14/2015
 - [ATF Letter to Ways & Means Committee Opposing Bonus Depreciation, AFE and CFC Look-Through Rule](#) 9/17/2015
 - [Sign-on Letter: 56 National Organizations Object to the Portman-Schumer International Tax Reform Framework](#) 7/31/2015
 - [ATF Letter to Senate Finance Committee about Tax Extenders](#) 7/21/2015
 - [Sign-on Letter: 43 National Organizations Support Sen. Sanders' "Responsible Estate Tax Act"](#) 6/25/2015

- [Sign-on Letter: 31 National Groups Oppose Repeal of the Medical Device Tax 6/16/2015](#)
- [ATF Letter Opposing R&D Tax Credit \(H.R. 880\), 5/20/2015](#)
- [ATF Submission to the Senate Finance Committee International and Business Tax Working Groups, 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, 2/11/2015](#)

B. Communications Program

ATF engaged in three levels of communications work during 2015: polling and messaging, communications through traditional media, and digital/social media communications.

1. **Polling and Messaging Work:** ATF continued to play a leading role in shaping communications on progressive tax reform issues during 2015. We did this by providing a steady stream of messaging recommendations to allied organizations, policy makers and media talking heads. ATF did not fund a major new poll during 2015.
 - a. **Estate Tax Poll:** ATF and the Institute for Policy Studies did 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, 4/9/2015](#)

Unfortunately, we discovered that huge majorities *support* estate tax repeal, and solid majorities still support repeal when they learn the tax only applies to estates worth more than \$5.5 million. As a result, we did not publicly release the poll. 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.

- b. **Financial Transaction Tax (FTT) poll:** ATF has been working with Americans for Financial Reform, a coalition of groups working on reforms to the financial sector, to conduct a low-cost (\$5,000) poll on a potential FTT. An FTT is a small

tax on the trading of stocks, bonds and other financial products. Advocates believe an FTT would raise significant revenue – mostly from high-volume Wall Street traders; reduce high-speed computer trading and short-term speculation; and re-focus the markets on long-term investments. There has been only very limited polling on the FTT, and it has been mixed with widely varying language tested. Goals for this research are to identify the 1) current level of support for an FTT, 2) most appealing concepts/arguments in support of an FTT, 3) biggest roadblocks to support of an FTT, and 4) the potential that voters could be moved by arguments in favor of an FTT.

- c. Messaging Materials:** In 2015, ATF put together six 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 fairness to solving income inequality. These materials are linked below:
- [ATFs New Guidance on Messaging from Recent Polls](#), 10/22/15
 - [Hart Research: Tax Fairness: A Winning Progressive Message](#), 7/2015
 - [Compilation of Polling Questions on Tax Fairness Issues](#), 5/22/2015
 - [Estate Tax Repeal Talking Points](#), 4/13/2015
 - [Messaging on Middle Class Tax Cuts](#), 3/2015
 - [Tax Fairness Message Materials for Budget Debate](#), 3/2015
- d. Topos Partnership Message Research:** Two key ATF funders have hired Topos Partnership for a long-term project “to understand the cultural values, perceptions and assumptions that influence public debates about budgets, taxes, funding for public systems and services,” with the goal of developing “a new cultural common sense that will advance debate.” Topos “synthesizes traditional public opinion research with cognitive science perspectives and methodological innovations,” taking a much different approach than political public opinion research firms. ATF has actively participated in shaping this Topos work on taxes, providing alternative topical research, and reviewing drafts of their products with detailed analysis and commentary.
- 2. Earned Media Activities to Deliver the Messages and Educate the Public**
Despite our small size, ATF runs a robust earned media program through one-third of the executive director’s time, a communications director, a digital director, a part-time contract writer and a media placement firm (American Forum). During 2015, 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 **578 media hits** ATF earned in 2015, an average of 48 a month. A full set of the [media hits are available here](#). Separately, a four-page [2015 media highlights](#) is also available.

ATF Media Hits, Jan. 1, 2015 – Dec. 31, 2015									
	News Stories	Original Op-Eds	Syndicated Op-Eds	Editorials*	Columns Original*	Columns Syndicated	Major Blogs	LTE**	TOTAL
National	90	11	0	1	14		19	1	136
State	91	21	260	14		36	1	19	442
TOTAL	181	32	260	15	14	36	20	20	578

* 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.

a. Op-ed Placement Program

ATF believes an important way to influence elite media opinion and policymakers are through the placement of op-eds and LTEs, which are read by policymakers and media talking heads. During 2015, ATF drafted and successfully placed the following:

- A total of 292 op-eds in media outlets around the country
- 11 original op-eds in national publications
- 21 original op-eds in state publications
- 260 op-eds from the original op-eds, which were syndicated 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 drafted and placed by ATF and its partners in 2015 were:

- [Trump tax plan proves billionaire populist really just a billionaire](#), *The Hill*, 10/7/15, Morris Pearl, former investment banker and chairman of the Patriotic Millionaires (syndicated by American Forum in 14 papers).
- [Florida’s Workers and Services Hurt by Corporate Tax Dodging](#), *The Tampa Tribune*, 10/12/15, Andy Madtes, executive director of AFSCME Florida.
- [Maintain our roads and tax fairness](#), *The Roanoke Times*, 9/26/2015,

Denise Smith, an 11th-generation Appalachian, is State Governing Board member of Virginia Organizing.

- [Poor Infrastructure is a threat to business](#), *Detroit News*, 6/8/15, Scott Klinger, Center for Effective Government (syndicated by American Forum in 28 papers).
- [Congress rewards corporations while punishing the American people](#), *The Hill*, 5/21/15, Frank Clemente (syndicated by American Forum in 29 papers).
- [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 (Ben and Jerry of ice cream fame) (coordinated with Patriotic Millionaires and 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 Patriotic Millionaires.
- [Stark choices: 'People's Budget' vs. Republican plan](#), *The Hill*, 3/24/15, Rep. Jan Schakowsky (D-Ill.) and Lawrence Mishel, president of the Economic Policy Institute (syndicated by American Forum in 33 papers).

ATF and Frank Clemente also published 12 op-eds on ***The Huffington Post*** website, which provides a platform to share our ideas and to frame issues for a sophisticated audience of influencers. These op-eds are then widely shared with ATF leaders and activists. They got an average of 950 Likes and 288 Shares on Facebook. The op-eds published in 2015 are:

- [Families Advance With Recent Tax Bill, But Corporations Got a Lot More](#), 12/22/2015 (syndicated by American Forum in 32 papers).
- [Bad Medicine: Pfizer's Offshore Tax Trick Just Latest of Many Scandals](#), 11/25/2015 (1,700 Likes and 550 Shares)
- [Carl Icahn's Latest Investment: Corporate Tax Dodging](#), 10/29/2015
- [Raising Revenues Must Be Central Goal of Budget Talks](#), 10/23/2015 (syndicated by American Forum in 17 papers).
- [Fairer Taxes Would Aid Pope's Goal of Economic Justice](#), 9/23/2015
- [Vintage Ethics: Etsy Crafts an Offshore Tax Dodge](#), 8/26/2015
- [5 Tax Myths You'll Hear During Republican Presidential Debate](#), 6/5/2015 (1,300 Likes and 567 Shares).
- [Congress Rewards Corporations While Punishing the American People](#), 5/22/2015 (syndicated by American Forum in 29 papers)
- [Repeal of Estate Tax Rewards Billionaires, Punishes Working Americans](#), 4/15/2015 (1,000 Likes and 76 Shares)

- [Walmart's Small Wage Increase Not Enough for Employees, Taxpayers](#), 4/7/2015 (syndicated by American Forum in 29 papers).
- [Obama's Plan to Address Corporate Tax Avoidance on Offshore Profits Is 'Not Nearly Enough'](#), 2/2/2015
- [When Congress Cooks the Budget Books, the Rest of Us Get Burned](#), 1/9/2015 (2,200 likes and 718 Shares)

b. Editorial Board, Columnist and Blogger Outreach

Newspaper editorials and opinion pieces by columnists are very influential with policymakers and media talking heads. In 2015, 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 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 a partner group. ATF sent out 11 editorial board memos in 2015, nearly one a month:

- [Editorial Board Memo: Winners and Losers in Huge \\$680 Billion Tax Cut Package](#), 12/21/2015
- [Editorial Board Memo: Congress Poised to Make Permanent as Much as \\$500 Billion in Corporate Tax Giveaways](#), 12/1/2015
- [Editorial Board Memo: Pfizer Renounces Its American 'Citizenship' to Dodge Taxes](#), 11/24/2015
- [Editorial Board Memo: Medical Device Tax Repeal Senate Vote](#), 7/6/2015
- [Editorial Board Memo: Walmart Tax Havens Report](#), 6/19/2015
- [Editorial Board Memo: Medical Device Tax Repeal House Vote](#), 6/16/2015
- [Editorial Board Memo: Research and Development Tax Extender Vote](#), 5/18/2015
- [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](#), 3/23/2015

Success with editorial boards and columnists is often hard to gauge. It also ebbs and flows, depending on whether a tax issue is being debated in Congress. ATF had good success with editorial boards and columnists on the estate tax vote in the House of Representatives in April 2015. In total we believe at least 65 editorials and columns were significantly influenced by ATF's work including:

- 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 brought the estate tax debate to Milbank’s attention, as we felt it would fit his clever 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.
 - Jeff Sommer, Business Editor and Columnist, *The New York Times*: [A Tax-Cutting Move That Pfizer Can Hardly Resist](#), 11/15/2015. This column was inspired by ATF’s report on Pfizer, which identified that the company has roughly \$140 billion in untaxed offshore profits. Sommer’s got Pfizer to admit to this for his column.
 - Robert Samuelson, Syndicated Columnist, *The Washington Post*: [The multinational tax muddle](#), 12/2/2015. Samuelson, a conservative columnist, used some of the data in ATF’s report on Pfizer to illustrate the challenges with enacting corporate tax reform. His column was syndicated in at least five papers.
 - Alan Sloan, Columnist, *The Washington Post*: [Want to Stop Corporate Tax Deserters?](#), 12/2/2015. Sloan is a prominent business columnist who has written extensively on corporate inversions. He used our report to show that “Pfizer almost certainly pays considerably less U.S. corporate tax than it reports to shareholders.”
 - Michael Hiltzik, Columnist, *The Los Angeles Times*: [Pfizer's creative merger plan revives concerns about tax-avoiding “inversions,”](#) 11/17/2015. This column was inspired by ATF’s report on Pfizer.
- c. **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).
 - Facebook page (<https://www.facebook.com/Americans4TaxFairness>)
 - Twitter handle (<http://twitter.com/4taxfairness>).
 - A 135,000 person email list and some additional accounts on CREDO Action and MoveOn Petitions.

ATF had significant growth in many of its digital measurements in 2015, with the exception of website traffic, as show in the table below.

- **Website:** ATF is launching a new website in February, which will be mobile friendly unlike the current site. Unique monthly visits to ATF’s current website declined 75%, from an average of 75,378 in 2014 to 18,433 in 2015. Unique website page views declined 71%, from an average of 87,733 in 2014 to 25,272 in 2015. We attribute these declines to four factors: fewer email take actions in the first three-quarters of the year, releasing fewer major reports that generate a lot of interest, lack of a mobile friendly website (about half of website traffic is typically generated through mobile) and somewhat lessened activity in Congress.
- **Email List:** ATF’s email list grew by 103%, from 58,523 to 118,590 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, ATF can mobilize people using shared petition tools from MoveOn.org and CREDO Action, which extend our reach significantly. On MoveOn’s site, we have 25,038 people who have signed our petitions. On CREDO Action, we have 150,333 people who have signed our petitions and who we can message.
- **Fundraising from the e-mail list:** Through a consultant, ATF ramped up its online program, including fundraising, starting in October. Our revenue climbed from an average of \$275 a month in the first nine months of 2015 to about \$2,500 a month, on average, over the last three months.
- **Facebook:** ATF’s Facebook followers grew by 86% in 2015, from about 5,000 to 9,319; our Twitter followers grew by 112%, from about 1,000 to 2,115.

Medium or Platform	Size of or Traffic to ATF’s Digital Platforms as of Jan. 1, 2015	Size of or Traffic to ATF’s Digital Platforms as of Dec. 31, 2015 (Decline or Growth %)
Website	489,955 unique visits in 2014 (avg. 75,378 per month)	119,812 unique visits in 2015 (avg. of 18,433 per month) (75% decline)
	570,267 unique page views in 2014 (avg. 87,733 per month)	164,270 unique page views in 2015 (avg. 25,272 per month) (71% decline)
Email List	58,000 subscribers	135,422 subscribers (133%)
Email revenue	\$275/month (Jan.-Sept.)	\$2,482/month (Oct.-Dec.) (900%)
Facebook	5,000 followers	9,319 followers (86%)
Twitter	1,000 followers	2,115 followers (112%)
MoveOn Petition	25,038 petition sigs.	25,038 petition sigs. (0%)
CREDO Action	150,333 petition signatures	150,333 petition signatures (0%)

ATF engages national coalition partners in coordinated online activism (email petitions, letters to Congress, tweet storms). Up to 18 groups participate on some level. Partners include unions such as AFSCME, 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 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.

- [Microsoft: #PayWhatYouOwe](#)
- [Conservatives' Priorities in Recent Budget Deal](#)
- [Pfizer: Don't Desert America to Dodge Taxes](#)
- [Offshore Corporate Tax Dodgers: Pay What You Owe](#)
- [Walmart has 78 subsidiaries and \\$76 billion in assets in these tax havens – and zero stores](#)
- [Who should pay? The wealthy and corporations or universal pre-k and debt-free college](#)
- [Instead of giving more tax cuts to the wealthy we should be investing in our country](#)
- [Go to ATF's Flickr account for many more shareable graphics](#)

D. Research and Policy Work

ATF did the following research and policy work during 2015:

1. **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 through periodic meetings and communications in order to discuss policy positions 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.
2. **Prepared Education Materials for the Public and Policymakers:** In collaboration with our partners, ATF staff produced six reports and 23 fact sheets. ATF also promoted policy materials from partners to a national audience. A compilation of ATF's public education materials produced in 2015 is below.

a. Reports

- [Pfizer's Tax Dodging Rx: Stash Profits Offshore](#), November 2015. In response to Pfizer announcing its plans to conduct an inversion by merging with an Irish corporation, ATF prepared this report highlighting a number of ways the N.Y.-based pharmaceutical giant dodges its taxes. The findings showed Pfizer is definitely not at a competitive disadvantage operating under the U.S. tax system. ATF's report found Pfizer's effective tax rate from 2010 – 2014 was 6.4%, not the 24% reported by Pfizer. Additionally, ATF showed Pfizer's stash of offshore profits is twice what it had reported to the SEC – at least \$140 billion, compared to \$74 billion it reported. Pfizer may owe as much as \$40 billion on those profits, but a merger will put them out of reach of the IRS. Four national columnists based opinion pieces on ATF's findings, in part. Two of them – the *New York Times* and *Wall Street Journal* – confirmed ATF's findings with Pfizer. The report secured a total of [21 media hits](#).
- [24 International Tax Experts Letter to Congress, 9-25-15](#); also published in [Tax Notes: Scholars Criticize International Tax Reform Proposals](#), 10/5/2015. In response to the Portman-Schumer framework for international tax reform, and to combat the conventional wisdom in Washington that U.S. corporate tax rates are not competitive internationally, ATF prepared a detailed analysis and rebuttal. Our goal was to assist prominent tax experts in making the case. ATF researched and drafted an 11-page letter to Congress, which was then edited and approved by 24 international tax experts. The experts made the case that U.S. multinationals are highly profitable and competitive under the current U.S. tax system. They indicted proposals for a territorial tax system, supported a plan to deter corporate inversions, opposed a low repatriation tax rate on profits being held overseas, and made the case that a "patent box" would simply be a big new corporate tax loophole. The letter was very influential in getting Sen. Elizabeth Warren to publicly state her opposition to the Portman-Schumer framework in a speech to the National Press Club.
- [ATF Chartbook: Offshore Corporate Taxes Corporate Profits & Competitiveness of the US Tax System](#), October 2015. ATF produced this chartbook, which is a compliment to the letter from 24 tax experts, detailing the offshore profits of U.S. corporations, historical trends, which corporations are holding those offshore profits, the taxes they owe on those profits, and the size of the tax breaks individual corporations would receive under the proposed tax rate. The chartbook also includes charts showing estimates of the effective corporate tax rate in the U.S., and historical trends on corporate profits, corporate taxes and the share of federal revenue made up by corporate taxes.

- [Tax Fairness: An Important Remedy for Wealth & Income Inequality](#), Sept. 2015. Frank Clemente prepared this PowerPoint presentation for a speech he gave to the annual conference of Global Policy Solutions. It explains how the U.S. tax system promotes inequality and shows how a more progressive tax system could help remedy inequality. It is an initial step in an effort to develop a project on Inequality and Taxes.
- [The Walmart Web: How the World’s Biggest Corporation Secretly Uses Tax Havens to Dodge Taxes](#), June 2015. This was a groundbreaking investigate report revealing that Walmart has built a vast, undisclosed network of 78 subsidiaries and branches in 15 overseas tax havens, which may be used to minimize foreign taxes where it has retail operations and to avoid U.S. tax on those foreign earnings. These secretive subsidiaries have never been subject to public scrutiny before. They have remained largely invisible, in part because Walmart fails to list them in its annual 10-K filings with the U.S. Securities and Exchange Commission. Walmart’s preferred tax haven is Luxembourg, dubbed a “magical fairyland” for corporations looking to shelter profits from taxation. This report garnered at least [78 media hits](#), including at least 56 media stories or mentions, 10 blog posts, 12 syndicated op-eds, and one editorial.
- [The Walmart Tax Subsidy: Walmart’s Wage Hike to \\$10/Hour Still Requires Large Taxpayer Subsidies](#), April 2015. As Walmart prepared to implement its 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 would 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. The report garnered at least [66 media hits](#), including at least 13 media stories or mentions, 45 published op-eds, one editorial and seven national blog posts. This and an earlier ATF report about taxpayers’ subsidies of Walmart workers’ wages made significant contributions to the growing awareness and meme about the tax system subsidizing low pay by major corporations.

b. Fact Sheets

In 2015 ATF produced 23 fact sheets and analyses about policy issues and distributed them widely as part of its ongoing public education efforts.

Corporate Tax Reform

- [Carl Icahn’s Investments & Known Use of Tax Havens](#) 10/27/2015
- [Cost of Deferral: \\$900 Billion Over 10 Years](#) 10/1/2015

- [Factsheet on \\$600 Billion from Chartbook \(with sources\)](#), 10/2/2015
- [Toplines on Repatriation of \\$600 billion](#) 9/29/2015
- [“Pay What You Owe” Flyer](#) 9/29/2015
- [Tax Experts Summary of Research on U.S. Effective Corporate Tax Rates](#), 9/25/15
- [Summary of Highway Funding & Corporate Tax Reform Debate](#) 9/10/2015
- [2015 Tax Reform Goals in the U.S. Senate](#) 8/12/2015
- [Key Findings – The Walmart Web: How the World’s Biggest Corporation Secretly Uses Tax Havens to Dodge Taxes](#) 6/17/2015

Corporate Inversions

- [Key Findings: Pfizer’s Tax Dodging Rx: Stash Profits Offshore](#), 11/10/2015

Tax Extenders

- [Analysis of the 2015 Tax Extenders Deal](#)
- [Analysis of the 2015 Tax Extenders Deal & Omnibus Appropriations Bill](#)
- [CFC Look Through Rule Fact Sheet](#)
- [Active Financing Exception Fact Sheet](#)
- [Bonus Depreciation Fact Sheet](#)
- [Cost of 2015 Tax Extenders Passed by House Ways and Means Committee](#), 11/20/15
- [Research and Development Coalition Fact Sheet](#)

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](#)

E. State Field Program – July-Dec., 2015

In 2015 it was a challenging environment for tax work as there was no clear-cut policy proposal or legislation in Congress to either support or oppose. ATF’s funded organizations in six states began in July by focusing on the proposal to repatriate \$2 trillion of untaxed offshore profits in order to fund infrastructure construction. By late September that effort had collapsed and Congress turned its attention to a two-year budget deal, which did not include any revenue. Then the focus shifted in November and December to tax extenders, a debate that occurred largely behind closed doors as the deal was being negotiated by a handful of leaders, so there was little news coming out of Washington that showed up in local media. In this kind of an environment it was

difficult for organizations that are relatively new to tax issues to adjust. It also was difficult to secure earned media as the hook for getting coverage was constantly shifting (necessitating numerous rewrites of op-eds) and it only allowed for a narrow window in which to get state medias' attention.

Nevertheless, the short-term grasstops and earned media activities helped to build some long-term capacity to advance progressive tax reforms by laying the ground work for future advocacy in states with key U.S. Senate Finance Committee members.

The work of ATF and our state partners focused on three general policy goals:

- 1. Corporate tax reform should be revenue positive.** Corporations need to pay their fair share of taxes; therefore, corporate tax reform must raise *significant new* revenue over the long-term to pay for services and investments that benefit families and communities. Revenue neutral reform that closes loopholes to pay for lower corporate tax rates is not acceptable.
- 2. Close the loopholes that encourage corporations to shift jobs and profits offshore.** Offshore profits should not be taxed at a lower rate than domestic profits; this creates an incentive for companies to move production offshore and to disguise domestic profits as offshore profits. The best solution is to end deferral, which allows U.S. corporations to defer paying taxes on their foreign profits until they are brought home to America.
- 3. Permanent business tax extenders should be paid for by closing other corporate tax loopholes. If that is not achievable then the 2009 improvements to the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) must be made permanent.** ATF focused its attention on making sure bonus depreciation was not renewed (it got a six-year extension to wind down), and that the Active Financing Exception and the CFC Look-Through Rule international tax loopholes would end. (AFE was made permanent and CFC is supposed to wind down after five years.)

Washington State also worked on the Financial Transaction Tax, which Sen. Cantwell has expressed some interest in.

ATF funded 12 organizations in six states at a cost of \$160,000 from July through December 2015:

- **Florida** (Sen. Nelson): Florida Consumer Action Network (FCAN), Fair Share, Progress Florida, and Main Street Alliance of Florida
- **Michigan** (Sen. Stabenow): Engage Michigan and Citizen Action Michigan
- **New York** (Sen. Schumer): Citizen Action New York
- **Oregon** (Sen. Wyden): Main Street Alliance of Oregon and Oregon State Public Interest Research Group (OSPIRG)
- **Virginia** (Sen. Warner): Virginia Organizing

- **Washington** (Sen. Cantwell): Washington Community Action Network (WashCAN) and Main Street Alliance of Washington

Campaign Plans

We worked with each state to craft a campaign plan with specific goals and deliverables, based on each organization's capacity and what activities would move the Senate target. This involved at least two conversations: one focused on field activities and one focused on communications and digital strategies. Based on these conversations, we worked with the state organizations to craft the campaign plans and set exact deliverables.

Top Metrics

- **Meetings with Senator's staff:** 13
- **Sign-on letters:** 18
 - **Signers:** 486
- **Petitions:** 11
 - **Petition signers:** 5,752
- **Op-eds submitted:** 36
 - **Op-eds published:** 21
- **Letters to the editor submitted:** 64
 - **Letters to the editor published:** 18
- **Earned media events:** 21
- **Media hits:** 65
- **Letters to Senators:** 9,941
- **Email blasts:** 24
- **Facebook posts:** 73
- **Tweets:** 264
- **Small business tax fairness surveys:** 4 (one each in FL, OR, VA, and WA)
 - **Businesses that completed surveys:** 726

Highlights

- Demonstration in front of Pfizer's headquarters in NYC with over 50 attendees, which was covered by [local TV](#). In general, the Pfizer-Allergan inversion provided a great opportunity to highlight the issue of tax havens and corporate tax dodging, allowing for a public education effort that was able to get some traction in the media and online.
- One meeting with Senator Schumer (NY) and four meetings with Senator Schumer's staff in different regions throughout the state about the Schumer-Portman framework.
- Main Street Alliance and OSPIRG held a teleconference meeting with Sen. Wyden's DC tax staff, along with representatives from five other state organizations.
- Main Street Alliance and WashCAN played an important role in advising the [Seattle Times on a major story](#) about Microsoft's tax dodging; paper has a circulation of 229,764.
- Op-ed from the director of AFSCME published in the [Tampa Tribune](#), which has a circulation of 226,990.

- Op-ed from the director of Michigan Citizen Action published in the [Detroit News](#), which has a circulation of 141,668.
- Op-ed from worker at the Ikea factory published in the [Virginian Pilot](#), which has a circulation of 156,968.
- Media releases and/or press conferences in FL, MI, OR, VA, and WA on the U.S. PIRG and Citizens for Tax Justice Offshore Games report, resulting in eight media hits.
- Email blast asking people to contact Senator Nelson (FL) generated 2,481 actions.
- Sen. Schumer was surprised to learn about the many organizations opposed to the Schumer-Portman Framework he put forward. While our efforts did not necessarily change his position, he was receptive to meeting with our New York groups.
- In Florida and Oregon in particular, as well as in Washington, our work with Main Street Alliance was particularly noted and appreciated by the Senate targets. Having small business owners talking about corporate tax reform proved to be a powerful voice.

Successes and Challenges

Tax reform can be challenging work and 2015 was a challenging environment. Without specific legislation or proposals to support or oppose, it was often difficult to get traction in states, especially in terms of media. Below are some of the successes and challenges we faced in our state work.

Successes

- The Senators' staff commented on the number of calls and emails they were receiving from constituents on our issues. A presence was felt where there was none before.
- The majority of the goals laid out in each state's campaign plan were met.
- Despite difficulty in getting traction in the media, we had 21 original op-eds published.
- There was a social media presence with state groups doing 73 Facebook posts and 264 tweets.
- We laid the groundwork for further public education and interaction with the Senate targets. However, the key is to sustain it without having additional funding.
- Funding multiple groups in one state tended to result in more and better work as well as more well-rounded capacity.
- Some state groups successfully engaged several local community organizations in their activities, including some organizations that were new to working on these issues and with ATF.
- The state groups felt the materials ATF produced and assistance we provided were helpful to their work.

Challenges

- Despite efforts by national unions to urge their affiliates to support the program before states were finally selected, while state unions expressed support they were often unwilling to actively engage with the state groups, which made achieving a strong coalition difficult. This was particularly true in New York with Sen. Schumer.

- Given the challenges with the congressional calendar – lack of clear-cut policies being debated and a very short timeframe – finding a media hook for op-eds and letters to the editor was difficult. LTEs were an area where most states fell short of their goals.
- The internal process at some organizations to sign onto sign-on letters was lengthy and created difficulty in moving quickly, even when their national organizations had already signed-on.
- Getting meetings with the Senators as opposed to staff proved difficult. No state met their goals in this area.
- Shifting priorities and messaging midway through due to the collapse of the repatriation fight and then to the budget and tax extenders created a lack of a clear, cohesive campaign.
- Staffing changes at several of the organizations slowed some of the work and inhibited some of the states' ability to fully meet their goals.
- Since funding was temporary, groups did not prioritize our work or dedicate as much capacity to it as other programs, and our ability to hold groups accountable was limited.
- Some of the groups found it difficult to juggle our work with the multitude of other issues they work on or to make our program coherent with the rest of their work.
- Federal issues in general, due to Congressional gridlock, were not often a priority for state groups, and groups were not always successful in linking federal tax issues to their state and local tax issues.

State-by-State Assessment of Key Metrics

	FL	FL	MI	MI	NY	NY	OR	OR	VA	VA	WA	WA
Activity	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
Meetings w/ target	2	0	1	0	2	1	2	0	1	1	2	0
Meetings w/ staff	2	2	2	2	11	4	1	2	1	0	5	1
Sign-on letters	2	4	2	2	2	5	2	2	1	2	2	3
Signers	170	63	40	40	30	50	60	110	15	14	130	209
Individual letters	15	1	--	--	--	--	10	11	10	0	--	--
Petition	--	2	2	3	--	1	1	2	1	1	1	2
Signers	--	64	2,000	1,856	--	930	250	788	2,500	1,000	500	1,114
Call-in days	1	0	2	0	2	2	2	4	--	--	3	2
Calls	200	0	150	56	350	150	50	49	1,000	100	1,000	914
Op-eds submitted	9	6	5	5	7	9	5	6	12	6	5	4
Published	8	5	4	4	6	6	4	1	10	5	4	0
LTEs submitted	15	13	20	15	25	12	12	7	20	11	12	6
Published	8	6	10	2	13	4	6	1	10	4	6	1
Events	2	1	2	4	22	13	1	2	7	1	2	0
Email blasts	6	7	7	4	7	4	6	4	4	3	8	2
MOC letters	600	2,841	2,000	1,856	1,000	4,399	1,020	662	--	--	--	183
Facebook Posts	8	15	9	16	12	9	16	19	7	4	10	10
Tweets	21	81	21	92	35	25	32	25	24	10	29	31
Surveys	1	1	--	--	--	--	1	1	1	1	1	1
Completed	100	113	--	--	--	--	100	254	150	100	200	259

Florida

- **Meetings with Senator's staff:** 2
- **Op-eds submitted:** 6
 - **Op-eds published:** 5
- **Letters to the editor submitted:** 13
 - **Letters to the editor published:** 6
- **Media hits:** 19
- **Letters to Senator:** 2,841

While Florida groups exceeded many of their goals, particularly in terms of social media and letters to Sen. Nelson, they fell short on their ability to establish a true statewide coalition. Outside of the three groups we funded, no other organizations were particularly involved. Many state and local groups did not want to get involved because of other asks they were making of Sen. Nelson.

Additionally, staffing changes at FCAN limited their ability to do outreach to other organizations. However, the op-eds, sign-on letters, and emails were noticed by Sen. Nelson's office, and the groups were successful in achieving media coverage in most areas of the state. The Florida groups are still trying to set up a meeting with Sen. Nelson himself.

Michigan

- **Meetings with Senator's staff:** 2
- **Op-eds submitted:** 5
 - **Op-eds published:** 4
- **Letters to the editor submitted:** 15
 - **Letters to the editor published:** 2
- **Media hits:** 11
- **Letters to Senator:** 1,856

Michigan was able to secure some labor involvement. However, it primarily took the form of a union sign-on letter. Michigan also exceeded their social media goals, but fell short in their grassroots goals of letters to the editor and emails and calls to Sen. Stabenow's office. The Michigan groups did do some work successfully tying federal tax issues to local issues. With Michigan Citizen Action, capacity and lack of staff hindered some of their ability. Progress Michigan had a larger staff capacity and was able to successfully place op-eds, set-up radio interviews, and put together a telepresser with the presidents of the state's two teachers unions.

New York

- **Meetings with Senator:** 1
- **Meetings with Senator's staff:** 4
- **Op-eds submitted:** 9
 - **Op-eds published:** 6
- **Letters to the editor submitted:** 12
 - **Letters to the editor submitted:** 4
- **Media hits:** 14
- **Letters to Senator:** 4,399
- **Calls to Senator:** 150
- **Petition signers:** 930

New York had a strong existing budget coalition they were able to tap into. However, labor was particularly difficult to involve due to competing asks they had for Sen. Schumer. While they were successful with the Pfizer demonstration, tax extender earned media events, emails to Sen. Schumer's office, and meetings with Sen. Schumer and his staff, they fell short on some of their other goals due to lack of staff capacity. As our main contact was not a manager of the communications and digital staff, it was difficult for her to get those staff involved.

Oregon

- **Meetings with Senator's staff:** 2
- **Op-eds submitted:** 6
 - **Op-eds published:** 1
- **Letters to the editor submitted:** 7
 - **Letters to the editor published:** 1
- **Media hits:** 9

- **Letters to Senator:** 662
- **Petition signers:** 788
- **Sign-on letter signers:** 110

Oregon was a tough state to breakthrough with the media. However, Oregon was one of the best states in terms of building a coalition. Multiple labor unions engaged in at least some ways by attending district meetings, signing sign-on letters, and sending individual letters to Sen. Wyden. OSPiRG did not really become engaged in the grant work until midway into the grant period due to staffing. While Main Street Alliance did do a lot of work with their small business owner members and were able to engage other organizations in some of the work, different voices were needed to breakthrough with the media.

Virginia

- **Meetings with Senator's staff:** 1
- **Op-eds submitted:** 6
 - **Op-eds published:** 5
- **Letters to the editor submitted:** 11
 - **Letters to the editor published:** 4
- **Media hits:** 10
- **Calls to Senator:** 100
- **Petition signers:** 1,000

Virginia was initially slow getting started due to limited staff capacity. They were successful in involving many of the organizations they had long-term relationships with and did achieve some good media hits. However, due to their slow start, they fell short on many of their goals. Additionally, as Virginia Organizing is more of a grassroots organization as opposed to a grassroots organization, their strength was with their community organizing and public education, not moving key influential people to pressure Sen. Warner. Virginia Organizing would like to continue their work on federal tax issues as they see a state and local budget connection.

Washington

- **Meetings with Senator's staff:** 1
- **Op-eds submitted:** 4
 - **Op-eds published:** 0
- **Letters to the editor submitted:** 6
 - **Letters to the editor published:** 1
- **Media hits:** 2
- **Calls to Senator:** 914
- **Petition signers:** 1,114
- **Sign-on letter signers:** 209

The Washington groups both experienced changes in staffing early on. This led to an inability to participate until midway through the grant period. As a result WashCAN got half of the grant. Given their very late start, they were successful in several of their goals. However, Washington was another state where getting media attention proved particularly difficult. Also, similar to Virginia, their strength was more in grassroots, as opposed to grassroots.

Materials

To assist the states in their work, ATF produced numerous materials and tools, including:

- [Digital Toolkit on International Corporate Tax Dodging](#)
- [Pay What You Owe Flyer](#)
- [Town Hall One-Pager](#)
- [Pfizer Inversion Backgrounder and Talking Points](#)
- [Key Facts About Apple's Tax Dodging](#)
- [Toplines on Repatriation of \\$600 Billion](#)
- [Chartbook on Offshore Corporate Taxes](#)
- [Summary of Highway Funding and Corporate Tax Reform Debate](#)
- [2015 Tax Reform Goals in Congress](#)
- [Background and Messaging Materials on Highway Funding and International Tax Reform Debates](#)
- [LTE Toolkit on International Corporate Tax Dodging](#)
- [Tax Extenders Background and Talking Points](#)
- [Tax Extenders Editorial Board Memo](#)
- [Video of Pfizer Demonstration](#)

Going Forward

While ATF will not have funding to provide to the state groups in 2016, we hope to continue some level of work with them. We will continue to provide talking points, social media content, editorial board memos, sample letters to the editor, and ghostwrite op-eds. We anticipate continuing to work with Florida, New York, Oregon, and Virginia, and possibly Michigan.

Media Hits

Below are some of the 65 media hits from the work in six states.

State	Outlet	Type	Link
FL	Bradenton Times	Op-ed	http://thebradentontimes.com/guest-oped-floridas-workers-and-services-hurt-by-corporate-tax-dodging-p13916-137.htm
FL	Context Florida	Op-ed	http://contextflorida.com/11571/mark-ferrulo-fight-over-infrastructure-funding-will-reverberate-in-florida/
FL	Context Florida	Op-ed	http://contextflorida.com/11801/paul-heroux-dont-let-corporations-off-the-hook-in-federal-highway-deal/
FL	Context Florida	Op-ed	http://contextflorida.com/12560/frank-clemente-tax-bill-helps-families-a-little-corporations-a-lot/
FL	Florida Politics	Op-ed	http://floridapolitics.com/archives/189371-fight-over-infrastructure-funding-will-reverberate-in-florida
FL	Miami Community Newspapers	Op-ed	http://bit.ly/1OwwVaA
FL	Ocala State Banner	LTE	http://www.ocala.com/article/20150830/OPINION02/150829732/1024/OPINION?p=all&tc=p-gall
FL	Orlando Sentinel	Op-ed	http://www.orlandosentinel.com/opinion/os-ed-corporate-tax-dodging-102115-20151020-story.html
FL	Orlando Sentinel	LTE	http://www.orlandosentinel.com/opinion/os-ed-letters-tax-loopholes-122415-20151223-story.html
FL	Palm Beach Post	LTE	http://www.palmbeachpost.com/news/news/opinion/letters-make-boyntons-cra-independent/nnkC5/

FL	Palm Beach Post	Op-ed	http://www.mypalmbeachpost.com/news/news/opinion/commentary-us-corporations-leap-borders-to-dodge-t/nn4FF/
FL	Press & Sun Bulletin	LTE	no link
FL	St. Peters Blog	Op-ed	http://www.saintpetersblog.com/archives/238944
FL	Tampa Bay Times	LTE	http://www.tampabay.com/opinion/letters/thursdays-letters-guns-hazardous-in-anyones-hands/2250722
FL	Tampa Bay Times	LTE	http://www.tampabay.com/opinion/letters/tuesdays-letters-column-didnt-address-court-case/2259246
FL	Tampa Tribune	LTE	http://www.tbo.com/list/news-opinion-letterday/letter-of-the-day-a-way-to-fix-deficient-infrastructure-20150829/
FL	Tampa Tribune	Op-ed	http://www.tbo.com/list/news-opinion-commentary/floridas-workers-and-services-hurt-by-corporate-tax-dodging-20151012/
FL	Tampa Tribune	LTE	http://www.tbo.com/list/news-opinion-letterday/letter-of-the-day-apple-pfizer-and-those-shameful-off-shore-tax-dodges-20151230/
FL	WMNF	Radio interview	http://bit.ly/1G8czlp
MI	Capitol City Recap	Radio interview	http://1320wils.com/assets/files/10-14-15%20Henry%20Yanez.mp3
MI	Daily Tribune	Op-ed	http://www.dailytribune.com/opinion/20150930/dont-give-in-to-corporate-blackmail-to-pay-for-roads
MI	Detroit News	Op-ed	http://www.detroitnews.com/story/opinion/2015/12/23/corporations-offshore-tax-loopholes/77867266/
MI	Eclecta Blog	Coverage from press conference	http://www.eclectablog.com/2015/12/corporate-tax-avoidance-has-cost-michigan-schools-nearly-700-million-in-the-pas-four-years.html
MI	Macomb Daily	Op-ed	http://www.macombdaily.com/opinion/20150930/dont-give-in-to-corporate-blackmail-to-pay-for-roads
MI	Michigan Radio Network	Coverage from press conference	http://michiganradionetwork.com/educators-and-tax-reform-advocates-want-congress-to-close-offshore-corporate-tax-loopholes/
MI	Mining Journal	Op-ed	http://www.miningjournal.net/page/content.detail/id/627558/Rhetoric-aside--current-corporate-tax-debate-just-isn-t-adding-up.html
MI	Oakland Press	Op-ed	http://www.theoaklandpress.com/opinion/20150930/dont-give-in-to-corporate-blackmail-to-pay-for-roads
MI	Oakland Press	Op-ed	http://www.theoaklandpress.com/opinion/20151125/column-its-time-for-corporations-to-pay-what-they-owe
MI	Southpaws	Radio interview	https://drive.google.com/a/americansfortaxfairness.org/file/d/0B1IScV_TYInlRDRGNDRoUm_g0QWM/view?ts=5669b3ae
MI	Voice of the People	Radio interview	http://www.blogtalkradio.com/votp/2015/10/15/tony-trupiano-the-voice-of-the-people-for-thursday-october-15-2015
NY	Binghamton Homepage	Coverage of EITC event	http://www.binghamtonhomepage.com/news/local-news/locals-discuss-earned-income-tax-credit
NY	Elmira Star Gazette	Op-ed	http://elmirastargazette.ny.newsmemory.com/publink.php?shareid=0ad1d81a5
NY	Elmira Star Gazette	Coverage of EITC event	http://www.stargazette.com/story/news/2015/12/03/elmira-mayor-others-push-keep-earned-income-tax-credit/76740054/
NY	Press & Sun Bulletin	LTE	no link
NY	Press & Sun Bulletin	LTE	no link
NY	Press Connects	LTE	http://www.pressconnects.com/story/opinion/readers/2015/08/06/letter-legislators-touch/31224835/
NY	Press Connects	LTE	http://www.pressconnects.com/story/opinion/readers/2015/08/06/letter-legislators-touch/31224835/

NY	TWC News	Coverage of EITC event	http://www.twcnews.com/nys/binghamton/politics/2015/12/3/elmira-mayor-calls-on-federal-leaders-to-extend-tax-credits.html
NY	TWC News	Coverage of Pfizer event	no link
NY	Utica Observer-Dispatch	Op-ed	http://www.uticaod.com/article/20151018/OPINION/151019537
NY	WBNG	Coverage of EITC event	http://www.wbng.com/news/local/Less-tax-credits-for-families-on-the-horizon-360249731.html
NY	WICZ	Coverage of EITC event	http://www.wicz.com/news2005/viewarticle.asp?a=41313
NY	WICZ	TV coverage of Pfizer event	http://mms.tveyes.com/Transcript.asp?StationID=3700&DateTime=12%2F10%2F2015+6%3A07%3A07+PM&Term=Tax+Fairness&PlayClip=TRUE
NY	WICZ	TV coverage of Pfizer event	http://mms.tveyes.com/Transcript.asp?StationID=3700&DateTime=12%2F10%2F2015+10%3A08%3A38+PM&Term=Tax+Fairness&PlayClip=TRUE
OR	Forex Report Daily	PIRG report release	http://forexreportdaily.com/2015/10/07/1679-usa-companies-hold-2-1-trillion-offshore/
OR	KOIN 6	PIRG report release	http://koin.com/2015/10/06/ospirg-nike-uses-offshore-tax-havens/
OR	KPAM	PIRG report release	no link
OR	KXL radio	PIRG report release	no link
OR	Northcoast Citizen	PIRG report release	http://www.northcoastcitizen.com/2015/10/new-report-tax-loopholes/
OR	Roll Call	Op-ed	no link
OR	The News Guard	PIRG report release	http://www.thenewsguard.com/regional/new-report-tax-loopholes/article_6cbd20aa-6c6c-11e5-a473-e34d24c5ab00.html
OR	The Oregonian	LTE	http://www.oregonlive.com/opinion/index.ssf/2015/12/corporate_tax_initiative_in_or.html
OR	Tillamook Headlight Herald	PIRG report release	http://www.tillamookheadlightherald.com/regional/new-report-tax-loopholes/article_ad62358b-49aa-57b3-b530-bbcd70fc929b.html#user-comment-area
VA	Augusta Free Press	PIRG report release	http://augustafreepress.com/study-virginia-corporations-stashing-profits-offshore-to-avoid-taxes/
VA	Daily News Record	LTE	no link
VA	Daily Progress	LTE	no link
VA	Free Lance-Star	LTE	http://www.fredericksburg.com/opinion/letters_to_editor/letter-warner-should-close-tax-loopholes/article_0a0fbef1-9d38-519d-a2a7-4756f1a75e7d.html
VA	Free Lance-Star	Op-ed	http://www.fredericksburg.com/opinion/commentary/commentary-congress-needs-to-end-corporate-tax-dodging/article_a04d1078-59c1-5dbd-92e9-a8c721260a65.html
VA	Progress-Index	Op-ed	http://www.progress-index.com/article/20151203/NEWS/151209952/0/SEARCH/?Start=1
VA	Roanoke Times	Op-ed	http://www.roanoke.com/opinion/commentary/smith-maintain-our-roads-and-tax-fairness/article_70ebe4e6-63bd-5b73-b411-ae740e13d9b9.html
VA	The Hill	Op-ed	http://thehill.com/blogs/congress-blog/economy-budget/260995-an-opportunity-for-sen-warner-to-protect-consumers
VA	Virginia Pilot	Op-ed	http://pilotonline.com/opinion/columnist/guest/johnny-mayo-corporations-avoid-doing-their-part/article_562d1477-2830-5b96-8fe5-b117e5b612de.html
VA	WVTF	PIRG report release	http://wvtf.org/post/hiding-taxman#stream/0
WA	Auburn Reporter	LTE	http://www.auburn-reporter.com/opinion/letters/353077991.html#
WA	Seattle Times	Report on Microsoft tax dodging	http://www.seattletimes.com/business/microsoft/how-microsoft-parks-profits-offshore-to-pace-its-tax-bill/