Local League Education Funds

The League of Women Voters of Oregon Education Fund (LWVOREF) was established in 1980 as an entity separate from the LWVOR. It qualified under Section 501(c)(3) of the Internal Revenue Code as an organization to which contributions are tax-deductible. After LWVOR consolidated its organization during the Summer of 2015, the LWVOREF was renamed as the LWVOR and it became the 501(c)(3) organization capable of receiving tax-deductible contributions.

Pursuant to the provisions of the Local League Education Program, local Leagues in Oregon can solicit tax-deductible contributions to LWVOR and receive funding from LWVOR for their own educational and voter service activities. The program, which was formerly called the Local League Grant Fund, enables local Leagues to fund such projects with easier to raise tax-deductible money, leaving them more money from their dues to fund action, administration, and membership. Local Leagues can also pay their PMP to LWVOR, or a portion of their PMP to LWVUS using funds from their Local League Education Fund (LLEF).

Many local leagues are in the process of converting to 501(c)(3) organizations. Those Leagues will continue to have access to their LLEF in the same manner as previously until notified that their 501(c)(3) status has been granted. After the conversion date, those local Leagues will be able to receive tax-deductible contributions; the LWVOR will refund to them any funds held in their LLEF, and the LWVOR will no longer maintain a LLEF for those local Leagues.

LWVOR will continue to support LLEFs for local Leagues that choose not to convert to 501(c)(3).

Guidelines for Use of a Local League Education Fund

These guidelines set forth the process for raising and receiving LLEF monies. In order to protect the tax-deductibility of the contributions of donors and the 501(c)(3) status of LWVOR, it is mandatory to comply with the procedures described below.

LLEF monies may be used for Tax-Deductible Projects or for paying PMP to LWVOR or LWVUS.

1. Criteria for Tax-Deductible Projects
   
   o The project must be educational in nature and designed to serve the general public, not exclusively League members.
   
   o The project must provide objective information and analysis, with no advocacy of League positions or lobbying.
2. **Some Ideas for Projects**

- Voter Service/Citizen Information projects such as voters’ guides, candidate meetings, badges and posters reminding people to vote, citizen information services regarding registration and voting procedures, and go-see trips.
- Publications such as Know Your Community, Know Your School, Facts and Issues (with no mention of League positions), lists of elected officials; and other information of interest to citizens, such as tenants’ rights.
- Public meetings such as seminars, conferences, and workshops. (Be sure any cosponsors understand the educational non-partisan nature of the event.)
- Purchase of educational publications, such as LWVOR and LWVUSEF publications, for distribution to schools, libraries, League members, and the general public.

3. **Surplus Funds**

Any surplus funds must be returned to the local League’s LLEF account with LWVOR, and are available for the future projects of that local League. **They must not be put into the local League’s Treasury. Doing so could affect the tax deductibility of all gifts involved and could threaten the tax deductible status of LWVOR.**

4. **Giving Credit**

When grant funds are used to print a publication or to present a meeting, credit should be given to LWVOR and, if desired and donors consent, to the donors. For example, a publication could include the following statement: “Prepared by the League of Women Voters of ______________, and funded by the League of Women Voters of Oregon by contributions from ____________.” If the project is a meeting, acknowledgment may be made in a publicity release or other announcement.

5. **Record-Keeping**

Each local League is responsible for maintaining a permanent record of all monies it has sent to LWVOR for their LLEF, the names of its contributors, and all monies withdrawn from its account at LWVOR. Included in the record should be copies of Project Request Forms, Financial Reports, paid invoices, approvals from LWVOR, and copies of materials published.

**Instructions for Depositing Funds in your LLEF**

Submit checks to LWVOR using the Local League EF Donation Form. (This form can be found in the Member Resources section of the LWVOR website.) Please submit checks within 2 weeks after you receive them. You can send checks one at a time or wait until you have several to send in at once.
Instructions for Using the LLEF for Tax-Deductible Projects

1. When you have a proposal in mind for which you’d like to use your LLEF funds, submit a Local League Project Request Form to make sure your project will be approved. (This form can be found in the Member Resources section of the LWVOR website.) On this form, you can request to receive funds in advance or wait until you have collected receipts and submit for reimbursement at the completion of the project. (Some uses of LLEF funds are certain of approval, such as cost of LWVOR Voters’ Guides, also candidate and issue forums, etc. If you do not need to receive funds in advance, you can skip the Project Request Form and proceed directly to the Project Report Form).

2. When your project is complete, submit a Local League Project Report Form (found in the Member Resources section of the LWVOR website), including receipts for anything that the funds were spent on. If you have funds that you requested and received but did not spend, then return those funds at this time for redeposit into your LLEF.

Instructions for Using the LLEF for Paying LWVOR or LWVUS PMP

You may pay some or all of your League’s LWVOR PMP obligation or up to half of your League’s LWVUS PMP obligation with funds taken from your League’s LLEF. You must be able to provide, upon request, support documents that show that the LLEF monies may be used for PMP purposes and are not restricted for some other purpose.

To pay LWVOR PMP, write in the requested amount in the space (Transfer from our Local League Education Fund $_____) provided on your quarterly PMP form.

To pay LWVUS PMP, submit a request by email directly to the LWVOR Treasurer who, upon your direction, will issue a check to you payable to LWVEF with funds withdrawn from your League’s LLEF.