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Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2008**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning , 2008, and ending , 20	
B Check if applicable: <input checked="" type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ProgressNow Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1536 Wynkoop Street 203 City or town, state or country, and ZIP + 4 Denver, Colorado 80202-5513
	D Employer identification number 20 8720230
	E Telephone number (303) 991-1900
	G Gross receipts \$ 495,400
	F Name and address of principal officer: Bobby Clark, 1536 Wynkoop Street, Denver, CO
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ www.progressnowaction.org	
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 2008 M State of legal domicile: CO

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: to support partner organizations at the state level in promoting citizen engagement in the formation of public policy.																			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.																			
	3 Number of voting members of the governing body (Part VI, line 1a)	3 12																		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 12																		
	5 Total number of employees (Part V, line 2a)	5 0																		
	6 Total number of volunteers (estimate if necessary)	6 0																		
Revenue	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a 0																		
	b Net unrelated business taxable income from Form 990-T, line 34	7b 0																		
	<table border="1"> <thead> <tr> <th></th> <th>Prior Year</th> <th>Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td></td> <td>495,400</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td></td> <td></td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td></td> <td></td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td></td> <td></td> </tr> <tr> <td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td></td> <td>495,400</td> </tr> </tbody> </table>			Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)		495,400	9 Program service revenue (Part VIII, line 2g)			10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)			11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		495,400
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12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		495,400																		
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)																			
	14 Benefits paid to or for members (Part IX, column (A), lines 4)																			
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	132,212																		
	16a Professional fundraising fees (Part IX, column (A), line 11e)																			
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	49,048																		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	345,929																		
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	478,141																		
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	17,259																		
	<table border="1"> <thead> <tr> <th></th> <th>Beginning of Year</th> <th>End of Year</th> </tr> </thead> <tbody> <tr> <td>20 Total assets (Part X, line 16)</td> <td>2,388</td> <td>146,072</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td>84,233</td> <td>210,656</td> </tr> <tr> <td>22 Net assets or fund balances. Subtract line 21 from line 20</td> <td>(81,845)</td> <td>(64,586)</td> </tr> </tbody> </table>			Beginning of Year	End of Year	20 Total assets (Part X, line 16)	2,388	146,072	21 Total liabilities (Part X, line 26)	84,233	210,656	22 Net assets or fund balances. Subtract line 21 from line 20	(81,845)	(64,586)						
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22 Net assets or fund balances. Subtract line 21 from line 20	(81,845)	(64,586)																		

Part II Signature Block

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	Signature of officer Bobby Clark, Executive Director	Date 11-15-09
Paid Preparer's Use Only	Preparer's signature [Signature]	Date 11/13/2009
	Firm's name (or yours if self-employed), address, and ZIP + 4 Tech Aid Asia, Inc. PO Box 6530, Denver, Colorado 80206-0530	Check if self-employed <input type="checkbox"/> Preparer's identifying number (see instructions) 61 1432100
	EIN 61 1432100	Phone no. ▶ (303) 355-2919

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments (see instructions)

- 1** Briefly describe the organization's mission:
to support partner organizations at the state level in promoting citizen engagement in the formation of public policy.
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.
- 4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 400,152 including grants of \$) (Revenue \$ 495,400)

Please see attached statement of activities.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► \$ 400,152 (Must equal Part IX, Line 25, column (B).)

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	✓
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	✓
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	✓
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	✓
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	✓
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	✓
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	✓
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b	✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II.	15	✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16	✓
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	✓
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	✓
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	✓
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	✓
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	✓
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.	24a	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	✓
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b	✓
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	✓

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		✓
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		✓
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		✓
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	✓	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	✓	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		✓

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	2
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	✓
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	✓
b	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	✓
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	✓
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	✓
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	✓
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
1a Enter the number of voting members of the governing body	1a 12	
b Enter the number of voting members that are independent	1b 12	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	✓
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	✓
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	✓
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	✓
6 Does the organization have members or stockholders?	6	✓
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	✓
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	✓
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a ✓	
b Each committee with authority to act on behalf of the governing body?	8b ✓	
9a Does the organization have local chapters, branches, or affiliates?	9a	✓
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10 ✓	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	✓

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a ✓	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b ✓	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	✓
13 Does the organization have a written whistleblower policy?	13	✓
14 Does the organization have a written document retention and destruction policy?	14	✓
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?	15a ✓	
b Other officers or key employees of the organization?	15b ✓	
Describe the process in Schedule O. (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	✓
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **None**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **Bobby Clark, 1536 Wynkoop Street, Suite 203, Denver, Colorado 80202, 303 991-1900**

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Ted Trimpa, Board chair 1536 Wynkoop St, # 203, Denver, CO 80202	2 - 4	✓		✓				0	0	0
Kim Anderson, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Wes Boyd, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Denise Cardinal, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Susan McCue, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Rob McKay, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Doug Phelps, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Deborah Rappaport, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Jeff Rusnak, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Greg Speed, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Anne Summers, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	.25	✓						0	0	0
Joe Zimlich, Board member 1536 Wynkoop St, # 203, Denver, CO 80202	1	✓						0	0	0
Michael Huttner, Founder and CEO 1536 Wynkoop St, # 203, Denver, CO 80202	40+				✓	✓		39,875	175,542	0
Bobby Clark, Executive Director 1536 Wynkoop St, # 203, Denver, CO 80202	40+				✓	✓		35,208	140,834	0

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
-----------------	----------------------------------------------------------------------------------------------------------------------

[illegible]

1b Total	75,083	316,376	0
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2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► **None**

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		✓
4	✓	
5		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
None		

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ► **None**

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Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions).	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 495,400				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		495,400			
Program Service Revenue	Business Code					
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real (ii) Personal				
	6a Gross Rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		495,400	0	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	75,083	47,681	7,042	20,360
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	41,423	37,280	4,143	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	6,793	4,986	652	1,155
10 Payroll taxes	8,913	6,542	856	1,515
11 Fees for services (non-employees):				
a Management				
b Legal	5,096		5,096	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	298		298	
12 Advertising and promotion				
13 Office expenses	5,507	3,304	1,645	558
14 Information technology	200,357	200,357		
15 Royalties				
16 Occupancy	317	190	127	
17 Travel	7,286	4,372	2,186	728
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,356	1,356		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Telephone & telecommunications	2,797	1,678	840	279
b Allocated overhead expenses	10,077	6,046	2,016	2,015
c Fund raising costs	22,438			22,438
d Production and program costs	80,300	80,300		
e Dues and memberships	10,100	6,060	4,040	
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	478,141	400,152	28,941	49,048
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	2,388	1	146,072
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis 10a			
	b Less: accumulated depreciation. Complete Part VI of Schedule D 10b		10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,388	16	146,072	
Liabilities	17 Accounts payable and accrued expenses	0	17	2,890
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable	84,233	24	207,766
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	84,233	26	210,656
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	(81,845)	27	(64,586)
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	(81,845)	33	(64,586)
	34 Total liabilities and net assets/fund balances	2,388	34	146,072

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		✓
2b		✓
2c		
3a		✓
3b		

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

► Attach to Form 990. To be completed by organizations
that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

ProgressNow

Employer identification number

20

8720230

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--------------------------------------------------------------------|--------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- a** Receive a severance payment or change of control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5–8.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

	Yes	No
1a		
1b		
2		
3		
4a		✓
4b		✓
4c		✓
5a		✓
5b		✓
6a		✓
6b		✓
7		✓
8		✓

PW 80-8720230

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

None

Part V Transactions With Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		✓
b Gift, grant, or capital contribution to other organization(s)		✓
c Gift, grant, or capital contribution from other organization(s)		✓
d Loans or loan guarantees to or for other organization(s)		✓
e Loans or loan guarantees by other organization(s)		✓
f Sale of assets to other organization(s)		✓
g Purchase of assets from other organization(s)		✓
h Exchange of assets		✓
i Lease of facilities, equipment, or other assets to other organization(s)		✓
j Lease of facilities, equipment, or other assets from other organization(s)		✓
k Performance of services or membership or fundraising solicitations for other organization(s)		✓
l Performance of services or membership or fundraising solicitations by other organization(s)		✓
m Sharing of facilities, equipment, mailing lists, or other assets	✓	
n Sharing of paid employees	✓	
o Reimbursement paid to other organization for expenses		✓
p Reimbursement paid by other organization for expenses		✓
q Other transfer of cash or property to other organization(s)		✓
r Other transfer of cash or property from other organization(s)		✓

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)			
(2)	ProgressNow Colorado Education; ProgressNow Education; ProgressNow Colorado	m	13,192
(3)	ProgressNow Colorado Education; ProgressNow Education; ProgressNow Colorado	n	132,212
(4)	ProgressNow Colorado Education	o	145,404
(5)			
(6)			

PN 20-8720230

Part VI

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

ProgressNow

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Employer identification number

20

8720230

P6, Part VI, Section A. Governing Body and Management

Line 10. The 990 is made available to all board members in both a printed and electronic form prior to its filing. Board members are encouraged to access the 990 and review the financial and narrative material for the current year filing.

P6, Part VI, Section B. Policies

Line 15. The process for determining compensation for top management and key employees of the organization included a number of areas of analysis and review. The organization is not a traditional 501C3 service provider. Its peer group would include professional corporations with directors and senior management with an extensive legal background and education. The agency looked at similar qualification and experience levels for its senior executives for the annual compensation review. The organization's structure of Founder and Chief Executive Officer along with Executive Director, both with responsibilities that extend beyond local and state boundaries and into national areas, mandates a compensation level of a higher standard than other local or similar sized 501C3 agencies.

P6, Part VI, Section C. Disclosure

Line 19. The organization complies with all public disclosure requirements for its organizing (1023) and financial (990) documents. These documents are available for review and download on the public website of guidestar.org. The organization will comply with written requests for these documents and will make efforts to fulfill such requests within 15 business days of the request. The organization does not share its internal policy documents or its internal financial records with the public.

ProgressNow

Form 990

2008

Tax-ID# 20-8720230

Page 2, Part III, Statement of Program Services and Accomplishments

ProgressNow program accomplishments for 2008 includes:

- A. In 2008, ProgressNow expanded its network to 12 state partner organizations. Collectively, these organizations communicate to more than 2.4 million individuals through email and additional alternative new media channels.
- B. Provided technology, training and support to state partner organizations to further each of the states' abilities to communicate regarding critical issues and problems at their state and local levels.
- C. Improved efficiency and economies of scale by managing contracts with technology vendors at the national level, thereby stretching productivity for each state partner and freeing personnel for local programmatic work within each state partner organization.
- D. Worked with state partners to share best practices for earned media, online engagement and new media.
- E. Assisted in recruiting, training, development, and human resource management for state partner organizations during startup. Furthered efforts of each state toward development of strong, stable organizations moving toward self-sufficiency over time.
- F. Hosted retreat for state partners to further train staff in best practices for earned media, online engagement and new media.
- G. Hosted more than 500 diverse new media journalists from all over the country during the 2008 Democratic National Convention in Denver as part of our "Big Tent" event. The Big Tent provided facilities and technology to allow the journalists to report live from Denver, covering the events of convention week. The Big Tent also included a stage on which diverse topics were discussed with nationally prominent speakers, including Google CEO Eric Schmidt, Van Jones, Dan Rather, Rachel Maddow, T. Boone Pickens, Jonathan Capehart, Robert Kennedy Jr., Carl Pope, Paul Krugman, John Podesta, Markos Moulitsos, and Arianna Huffington. Events at the Big Tent were covered by national and international media, generating literally thousands of print and television stories about the democratization of the media through emerging technologies.

**AGREEMENT FOR ALLOCATION OF COSTS
& REIMBURSEMENT OF EXPENSES
BETWEEN PROGRESSNOW EDUCATION AND PROGRESSNOW**

THIS AGREEMENT, by and between ProgressNow Education ("PNE"), and ProgressNow ("PN"), is effective as of January 1, 2008 and shall continue in force until withdrawn or revised by the respective parties, unless earlier terminated pursuant to Section 5.1.

WHEREAS, PNE is organized and operated for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code ("Code");

WHEREAS, PN is organized and operated for social welfare purposes within the meaning of Code section 501(c)(4); and

WHEREAS, PNE and PN have agreed that it is in their mutual best interests to minimize duplicative expenses and to carry out their complimentary purposes in an economical and efficient manner, including the sharing of employees whose skills and knowledge will assist both organizations;

NOW, THEREFORE, in consideration of these mutual promises and mutual benefits, PNE and PN agree to share a variety of personnel, facilities, goods and services in accordance with the terms set forth below.

Section 1: Sharing of Personnel and Facilities.

- 1.1 **Personnel.** PNE shall make available to PN the services of its employees, to the extent they are not otherwise occupied in providing services for PNE, to perform a variety of administrative, program, financial and other functions for PN on an as needed basis.
- 1.2 **Equipment and Facilities.** To the extent that the activities of PN are and remain consistent with the overall purposes and goals of PNE, employees of PNE who are made available to PN and employees and contractors hired directly by PN, if any, may use offices of PNE, office supplies, office equipment and furniture, Internet resources, and similar items of PNE.

Section 2: Method of Payment.

- 2.1 **Payment of Direct Costs.** PN shall pay PNE for all expenses incurred by PNE on PN's behalf. Such expenses shall include, but are not limited to, salaries and fringe benefits of PNE personnel who perform services for or otherwise assist PN in carrying out its purposes, fees to independent contractors, the costs of travel conducted by employees and contractors, postage, long-distance telephone charges, mileage, printing, and other actual expenses; provided, however, that PN shall contract directly with vendors for the provision of such goods and

services to the extent feasible.

2.2 Calculation of Payment for Salaries and Fringe Benefits. PN's payment for services of PNE personnel shall be based on the proportion of the salaries and fringe benefits of PNE's personnel expended on PN's functions, as determined in accordance with time-sheets or other reasonable documentation prepared by PNE and agreed to by PNE and PN.

2.3 Payment of Overhead Costs. PN shall pay PNE an additional amount to cover overhead costs, which shall be calculated by multiplying PNE's total overhead costs by the percentage obtained by dividing the total staff hours charged to PN activities by the total staff hours worked by all PNE staff. The overhead items to be reimbursed at this calculated percentage shall include, but are not limited to:

- a. costs of staff devoted to administrative matters, including, but not limited to, clerical, reception, and accounting activities, to the extent such costs are not accounted for under section 2.1;
- b. storage;
- c. equipment rental and maintenance;
- d. depreciation of equipment and furniture owned by PNE;
- e. premiums for liability and other insurance;
- f. general office supplies;
- g. general telephone service, exclusive of long distance charges;
- h. computer and word-processing supplies;
- i. professional staff, board, and committee travel not accounted for under section 2.1;
- j. photocopying not accounted for under section 2.1;
- k. local taxes;
- l. subscriptions and other publications;
- m. rent and utilities;
- n. internet access costs;
- o. legal expenses; and
- p. Internet expenses

If and when PN shall use the services of any employee or contractor who is not also an employee or contractor of PNE, PN shall pay an additional amount of rent in proportion to these employees' or contractors' use of PNE's office facilities.

2.4 Payment of Joint Fundraising Costs. PN's payment for joint fundraising costs incurred by PNE shall be based on the proportion of the amount raised for PN in the fundraising effort.

2.5 Time of Payment. PN shall make payment to PNE of the amounts due under this Agreement no less frequently than quarterly on the basis of detailed invoices or allocation worksheets submitted by PNE. Amounts in arrears for more than

ninety (90) days shall earn interest at the rate of 1% per month.

- 2.6 Additional Payment in Event of Adverse IRS Determinations. In the event that the Internal Revenue Service ("IRS") shall determine that the amounts paid by PN to PNE for goods and services pursuant to this Agreement constitute less than fair market value within the meaning of section 56.4911-3(c)(3)(A) of the Internal Revenue Regulations, then PN shall pay to PNE the difference between the amounts paid under the Agreement and the fair market value of such goods and services as determined by the IRS. In addition, in the event that the IRS shall determine that all or any part of the amounts paid by PN to PNE for goods and services pursuant to this Agreement shall constitute unrelated business taxable income within the meaning of Code sections 511-513, PN shall pay to PNE the amount of taxes, penalties and interest, if any, determined by the IRS to be owed by PNE in respect of such income.
- 2.7 Change in IRS Requirements. It is the intention of PNE and PN that the method of calculating PN's share of the expenses incurred by PNE on its behalf shall conform in all material respects with the requirements imposed by the IRS with respect to similarly situated organizations. In the event that PNE is advised by counsel or other tax advisor that the method of calculating PN's share of expenses set forth in this Agreement no longer conforms with such requirements, the Agreement shall be amended to conform with all IRS requirements.

Section 3: Grants.

- 3.1 Making of Grants. PNE may provide to PN, periodically and at PNE's discretion, grants in accordance with the terms set forth in the Grant Agreement between the parties to be executed substantially simultaneous with this Agreement.

Section 4: Mailing Lists

- 4.1 Availability. PNE shall make its full mailing list available to PN for PN use, subject to the restrictions contained within this Agreement.
- 4.2 Consideration. In consideration for the use of the PNE mailing list, PN shall provide PNE unlimited use of all unique names added to the PN mailing list in the course of PN's mailing list development. If within two (2) years from the date of this agreement, the number of unique names made available to PNE by PN does not equal or exceed the number of names initially made available to PN by PNE, PN shall pay to PNE the fair market value of the shortfall in names.

Section 5: Miscellaneous.

- 5.1 Termination. This Agreement may be terminated by either party at any time, upon provision of thirty (30) days' notice in writing to the other party.
- 5.2 Integration; Modification. This Agreement sets forth the entire agreement between the parties, and replaces and supercedes all other contracts, agreements and understandings, written or oral, relating to the subject matter hereof. The Agreement may not be changed or modified except by written instrument executed by both parties.
- 5.3 Governing Law. The Agreement shall be construed and interpreted in accordance with the laws of the State of Colorado.
- 5.4 Assignment. This Agreement is not assignable by either party.
- 5.5 Entire Agreement. This agreement contains all agreements, understandings and arrangements between the parties and supersedes all prior agreements between the parties.

IN WITNESS WHEREOF, the parties hereto have signed their names on the day and year before mentioned.

PNE

By: 

Title: Executive Director

PN

By: 

Title: Chief Executive Officer, Founder

**AGREEMENT FOR ALLOCATION OF COSTS
& REIMBURSEMENT OF EXPENSES
BETWEEN PROGRESSNOW COLORADO EDUCATION AND PROGRESSNOW**

THIS AGREEMENT, by and between ProgressNow Colorado Education ("PNCE"), and ProgressNow ("PN"), is effective as of January 1, 2008 and shall continue in force until withdrawn or revised by the respective parties, unless earlier terminated pursuant to Section 5.1.

WHEREAS, PNCE is organized and operated for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code ("Code");

WHEREAS, PN is organized and operated for social welfare purposes within the meaning of Code section 501(c)(4); and

WHEREAS, PNCE and PN have agreed that it is in their mutual best interests to minimize duplicative expenses and to carry out their complimentary purposes in an economical and efficient manner, including the sharing of employees whose skills and knowledge will assist both organizations;

NOW, THEREFORE, in consideration of these mutual promises and mutual benefits, PNCE and PN agree to share a variety of personnel, facilities, goods and services in accordance with the terms set forth below.

Section 1: Sharing of Personnel and Facilities.

- 1.1 **Personnel.** PNCE shall make available to PN the services of its employees, to the extent they are not otherwise occupied in providing services for PNCE, to perform a variety of administrative, program, financial and other functions for PN on an as needed basis.
- 1.2 **Equipment and Facilities.** To the extent that the activities of PN are and remain consistent with the overall purposes and goals of PNCE, employees of PNCE who are made available to PN and employees and contractors hired directly by PN, if any, may use offices of PNCE, office supplies, office equipment and furniture, Internet resources, and similar items of PNCE.

Section 2: Method of Payment.

- 2.1 **Payment of Direct Costs.** PN shall pay PNCE for all expenses incurred by PNCE on PN's behalf. Such expenses shall include, but are not limited to, salaries and fringe benefits of PNCE personnel who perform services for or otherwise assist PN in carrying out its purposes, fees to independent contractors, the costs of travel conducted by employees and contractors, postage, long-distance telephone charges, mileage, printing, and other actual expenses; provided, however, that PN shall contract directly with vendors for the provision of such

goods and services to the extent feasible.

2.2 Calculation of Payment for Salaries and Fringe Benefits. PN's payment for services of PNCE personnel shall be based on the proportion of the salaries and fringe benefits of PNCE's personnel expended on PN's functions, as determined in accordance with time-sheets or other reasonable documentation prepared by PNCE and agreed to by PNCE and PN.

2.3 Payment of Overhead Costs. PN shall pay PNCE an additional amount to cover overhead costs, which shall be calculated by multiplying PNCE's total overhead costs by the percentage obtained by dividing the total staff hours charged to PN activities by the total staff hours worked by all PNCE staff. The overhead items to be reimbursed at this calculated percentage shall include, but are not limited to:

- a. costs of staff devoted to administrative matters, including, but not limited to, clerical, reception, and accounting activities, to the extent such costs are not accounted for under section 2.1;
- b. storage;
- c. equipment rental and maintenance;
- d. depreciation of equipment and furniture owned by PNCE;
- e. premiums for liability and other insurance;
- f. general office supplies;
- g. general telephone service, exclusive of long distance charges;
- h. computer and word-processing supplies;
- i. professional staff, board, and committee travel not accounted for under section 2.1;
- j. photocopying not accounted for under section 2.1;
- k. local taxes;
- l. subscriptions and other publications;
- m. rent and utilities;
- n. internet access costs;
- o. legal expenses; and
- p. Internet expenses

If and when PN shall use the services of any employee or contractor who is not also an employee or contractor of PNCE, PN shall pay an additional amount of rent in proportion to these employees' or contractors' use of PNCE's office facilities.

2.4 Payment of Joint Fundraising Costs. PN's payment for joint fundraising costs incurred by PNCE shall be based on the proportion of the amount raised for PN in the fundraising effort.

2.5 Time of Payment. PN shall make payment to PNCE of the amounts due under this Agreement no less frequently than quarterly on the basis of detailed invoices or allocation worksheets submitted by PNCE. Amounts in arrears for more than

ninety (90) days shall earn interest at the rate of 1% per month.

- 2.6 Additional Payment in Event of Adverse IRS Determinations. In the event that the Internal Revenue Service ("IRS") shall determine that the amounts paid by PN to PNCE for goods and services pursuant to this Agreement constitute less than fair market value within the meaning of section 56.4911-3(c)(3)(A) of the Internal Revenue Regulations, then PN shall pay to PNCE the difference between the amounts paid under the Agreement and the fair market value of such goods and services as determined by the IRS. In addition, in the event that the IRS shall determine that all or any part of the amounts paid by PN to PNCE for goods and services pursuant to this Agreement shall constitute unrelated business taxable income within the meaning of Code sections 511-513, PN shall pay to PNCE the amount of taxes, penalties and interest, if any, determined by the IRS to be owed by PNCE in respect of such income.
- 2.7 Change in IRS Requirements. It is the intention of PNCE and PN that the method of calculating PN's share of the expenses incurred by PNCE on its behalf shall conform in all material respects with the requirements imposed by the IRS with respect to similarly situated organizations. In the event that PNCE is advised by counsel or other tax advisor that the method of calculating PN's share of expenses set forth in this Agreement no longer conforms with such requirements, the Agreement shall be amended to conform with all IRS requirements.

Section 3: Grants.

- 3.1 Making of Grants. PNCE may provide to PN, periodically and at PNCE's discretion, grants in accordance with the terms set forth in the Grant Agreement between the parties to be executed substantially simultaneous with this Agreement.

Section 4: Mailing Lists

- 4.1 Availability. PNCE shall make its full mailing list available to PN for PN use, subject to the restrictions contained within this Agreement.
- 4.2 Consideration. In consideration for the use of the PNCE mailing list, PN shall provide PNCE unlimited use of all unique names added to the PN mailing list in the course of PN's mailing list development. If within two (2) years from the date of this agreement, the number of unique names made available to PNCE by PN does not equal or exceed the number of names initially made available to PN by PNCE, PN shall pay to PNCE the fair market value of the shortfall in names.

Section 5: Miscellaneous.

- 5.1 Termination. This Agreement may be terminated by either party at any time, upon provision of thirty (30) days' notice in writing to the other party.
- 5.2 Integration; Modification. This Agreement sets forth the entire agreement between the parties, and replaces and supercedes all other contracts, agreements and understandings, written or oral, relating to the subject matter hereof. The Agreement may not be changed or modified except by written instrument executed by both parties.
- 5.3 Governing Law. The Agreement shall be construed and interpreted in accordance with the laws of the State of Colorado.
- 5.4 Assignment. This Agreement is not assignable by either party.
- 5.5 Entire Agreement. This agreement contains all agreements, understandings, and arrangements between the parties and supersedes all prior agreements between the parties.

IN WITNESS WHEREOF, the parties hereto have signed their names on the day and year before mentioned.

PNCE

By: 

Title: Executive Director

PN

By: 

Title: Chief Executive Officer, Founder

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization Progress Action Center		Employer identification number 20 8720230
	Number, street, and room or suite no. If a P.O. box, see instructions. 1536 Whykoop Street, Suite 203		For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Denver, Colorado 80202-5513		

Check type of return to be filed (File a separate application for each return):

- | | | | |
|----------------------------------------------|-------------------------------------------------------------------|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **The Agency, Bobby Clark**

Telephone No. **(303) 991-1900** FAX No. **()**

- If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) **9911**. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **November 15, 2009**.
- 5 For calendar year **2008**, or other tax year beginning **2008**, and ending **2009**.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension **The agency has experienced significant start up growth in its first year of operations and has taken the necessary steps to invest in its infra-structure capabilities. Having completed this process, they are now in a position of assembling the financial and supporting information required to prepare a complete and accurate 990 tax return.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶

Walter Hansen

Title ▶

Owner/Supervisor

Date ▶

08/07/09