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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009

B Check if applicable
- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
CENTER ON BUDGET AND POLICY PRIORITIES

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
820 FIRST STREET NE No 510

City or town, state or country, and ZIP + 4
WASHINGTON, DC 20002

D Employer identification number
52-1234565

E Telephone number
(202) 408-1080

G Gross receipts $ 43,634,049

F Name and address of principal officer
ROBERT GREENSTEIN
820 FIRST STREET NE suite 510
washington, DC 20002

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW CBPP ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1981

M State of legal domicile DC

Part I Summary

Activities & Governance

1	Briefly describe the organization's mission or most significant activities policy analysis & dissemination of information re federal/state/international budgets		
2	Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
3	Number of voting members of the governing body (Part VI, line 1a)	3	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5	Total number of employees (Part V, line 2a)	5	163
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	27,239,900	21,045,778
	9	Program service revenue (Part VIII, line 2g)	320,422	464,881
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	943,292	622,988
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	28,503,614	22,133,647
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,379,027	6,482,742
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	9,338,619	11,206,015
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶847,572		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	5,557,285	6,678,739
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	19,274,931	24,367,496
	19	Revenue less expenses Subtract line 18 from line 12	9,228,683	-2,233,849
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	63,151,583	62,879,383
	21	Total liabilities (Part X, line 26)	2,020,579	1,316,382
	22	Net assets or fund balances Subtract line 21 from line 20	61,131,004	61,563,001

Part II Signature Block

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

Sign Here

****** | 2010-05-12
Signature of officer | Date

ROBERT GREENSTEIN EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ JONES	Date	Check if self-employed ▶ ☐	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ RIBIS JONES & MARESCA PA 10500 LITTLE PATUXENT PARKWAY SUITE COLUMBIA, MD 21044			EIN ▶ Phone no ▶ (410) 884-0220

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

THE CENTER ON BUDGET AND POLICY PRIORITIES IS CREATED AND WILL BE OPERATED FOR THE EXCLUSIVELY CHARITABLE AND EDUCATIONAL PURPOSES OF PROMOTING BETTER PUBLIC UNDERSTANDING, BRINGING TOGETHER INFORMATION, AND ANALYZING IMPACTS OF CERTAIN GOVERNMENTAL PROGRAM CHANGES AND PROPOSALS FOR CHANGE

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 $ 2,911,869 including grants of $) (Revenue $ 58,797)

FEDERAL FISCAL POLICY AND RELATED PROJECTS PERFORMS RESEARCH AND ANALYSIS OF FEDERAL BUDGETS, TAX POLICIES AND RELATED ISSUES, AND TRENDS IN POVERTY AND INCOME DISTRIBUTION

4b (Code) (Expenses $ 3,560,093 including grants of $ 325,000) (Revenue $ 247,950)

LOW-INCOME PROGRAM AND RELATED PROJECTS PERFORMS RESEARCH, ANALYSIS AND DEVELOPMENT OF STRATEGIES TO IMPROVE POLICY AND STATE IMPLEMENTATION OF WELFARE AND OTHER LOW-INCOME PROGRAMS

4c (Code) (Expenses $ 5,659,434 including grants of $ 3,030,000) (Revenue $ 36,134)

STATE FISCAL & RELATED PROJECTS PERFORMS RESEARCH & ANALYSIS OF STATE BUDGET AND TAX POLICY WITH AN EMPHASIS ON THE EFFECTS OF SUCH POLICIES ON LOW AND MODERATE INCOME HOUSEHOLDS & FOSTERS DEVELOPMENT OF STATE-LEVEL POLICY ORGANIZATIONS

(Code) (Expenses $ 2,463,352 including grants of $ 475,000) (Revenue $ 122,000)

FEDERAL & STATE HEALTH PROJECTS WORKS TO IMPROVE CHILD HEALTH THROUGH STRATEGIES TO INCREASE THE CHILD HEALTH INSURANCE COVERAGE

(Code) (Expenses $ 463,148 including grants of $ 25,000) (Revenue $)

DC FISCAL POLICY INSTITUTE PERFORMS RESEARCH & ANALYSIS ON THE BUDGET, TAX POLICIES, & LOW-INCOME PROGRAMS OF THE DISTRICT OF COLUMBIA

(Code) (Expenses $ 7,321,193 including grants of $ 2,627,742) (Revenue $)

INTERNATIONAL PROJECT WORKS TO NURTURE THE DEVELOPMENT OF NON-GOVERNMENTAL ORGANIZATIONS AROUND THE WORLD THAT WORK ON BUDGET AND TAX ISSUES AFFECTING THE POOR TO DEVELOP THEIR CAPACITY

4d Other program services (Describe in Schedule O)

(Expenses $ 10,247,693 including grants of $ 3,127,742) (Revenue $ 122,000)

4e **Total program service expenses** ▶$ 22,379,089

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	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
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		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	Yes	
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 similar funds or 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		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
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		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*			
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional* — 12A: Yes [ ] No: No			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b	Yes	
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 U S ? *If "Yes," complete Schedule F, Part II*	15	Yes	
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 U S ? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
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 line 25*	24a		No
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		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
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		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
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*	33		No
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*	34		No
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*	35		No
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*	36		No
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*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

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	68			
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	163			
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	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a		No
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		No
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		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		No
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 receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
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		No
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		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
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	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**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** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body	1a: 14			
b	Enter the number of voting members that are independent	1b: 14			
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		No
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		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		5		No
6	Does the organization have members or stockholders?		6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, 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		9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
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?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
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	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, 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		No
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 ▶ AL , AK , AZ , AR , CA , CO , CT , DC , FL , GA , IL , KS , KY , ME , MD , MA , MI , MN , MS , MO , NH , NJ , NM , NY , NC , ND , OH , OK , OR , PA , RI , SC , TN , UT , VA , WA , WV , WI

18 Section 6104 requires an organization to make its Form 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 See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

CENTER ON BUDGET AND POLICY PRIORITIES
820 first st ne 510
washington, DC 20002
(202) 408-1080

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 Report compensation for the calendar year ending with or within the organization's tax year 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 all of the organization's **current** key employees See instructions for definition of "key employee "
- 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, or 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 current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
ROBERT GREENSTEIN EXECUTIVE DIRECTOR	40 00	X						192,347	0	15,703
DAVID DE FERRANTI BOARD MEMBER	1 00	X						0	0	0
HENRY J AARON BOARD MEMBER	1 00	X						0	0	0
KENNETH APFEL BOARD MEMBER	1 00	X						0	0	0
BARBARA BLUM BOARD MEMBER	1 00	X						0	0	0
MARIAN WRIGHT EDELMAN BOARD MEMBER	1 00	X						0	0	0
JAMES O GIBSON BOARD MEMBER	1 00	X						0	0	0
BEATRIX HAMBURG BOARD MEMBER	1 00	X						0	0	0
FRANK MANKIEWICZ BOARD MEMBER	1 00	X						0	0	0
RICHARD P NATHAN BOARD MEMBER	1 00	X						0	0	0
MARION PINES BOARD MEMBER	1 00	X						0	0	0
SOL PRICE BOARD MEMBER	1 00	X						0	0	0
ROBERT D REISCHAUER BOARD MEMBER	1 00	X						0	0	0
AUDREY ROWE BOARD MEMBER	1 00	X						0	0	0
SUSAN SECHLER BOARD MEMBER	1 00	X						0	0	0
JUAN SEPULVEDA JR BOARD MEMBER	1 00	X						0	0	0
WILLIAM J WILSON BOARD MEMBER	1 00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week	(C) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
HENRY COLEMAN BOARD MEMBER	1 00	X						0	0	0
ANTONIA HERNANDEZ BOARD MEMBER	1 00	X						0	0	0
JACK LEW BOARD MEMBER	1 00	X						0	0	0
PAUL RUDD BOARD MEMBER	1 00	X						0	0	0
SCOTT BUNTON DEPUTY DIRECTOR	40 00			X				108,692	0	1,193
WARREN KRAFCHIK IBP DIRECTOR	40 00				X			166,175	0	12,061
ELLEN NISSENBAUM LEGISLATIVE DIRECTOR	40 00				X			179,185	0	13,875
SUSAN STEINMETZ ASSOCIATE DIRECTOR	40 00				X			170,092	0	13,953
JAMES HORNEY SENIOR BUDGET FELLOW	40 00				X			169,475	0	8,355
NICHOLAS JOHNSON DIRECTOR OF STATE AND FI	40 00					X		159,557	0	13,264
CHARLES F STONE III CHIEF ECONOMIST	40 00					X		155,117	0	8,718
DONNA COHEN ROSS DIRECTOR OF OUTREACH	40 00					X		149,156	0	13,189
JUDITH SOLOMON SENIOR FELLOW	40 00					X		144,746	0	10,754
PAUL VAN DE WATER SENIOR FELLOW	40 00					X		146,694	0	4,817
1b Total . . . . ▶								1,741,236	0	115,882

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶11

		Yes	No
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*	3		No
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*	4	Yes	
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*	5		No

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
larry haas 12 falls chapel court potomac, MD 20854	communications consulting	234,000

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶1

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**	21,045,778				
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f . . . . ▶		21,045,778			
Program Service Revenue		Business Code				
	2a CONTRACT INCOME	900,099	417,000	417,000		
	b CONFERENCE	611,710	35,134	35,134		
	c SUBSCRIPTIONS & PUBLIC	511,190	12,747	12,747		
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		464,881			
Other Revenue	**3** Investment income (including dividends, interest and other similar amounts) . . . . . ▶		622,577			622,577
	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) . . . . ▶					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	(i) 21,500,813				
	b Less cost or other basis and sales expenses	(i) 21,500,402				
	c Gain or (loss)	(i) 411				
	d Net gain or (loss) . . . . ▶		411			411
	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.** See Instructions . . . ▶		22,133,647	464,881	0	622,988

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	3,855,000	3,855,000		
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	2,627,742	2,627,742		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,857,122	1,614,931	130,391	111,800
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	7,480,879	6,483,287	546,384	451,208
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	329,267	284,291	24,162	20,814
9	Other employee benefits	923,965	797,757	67,800	58,408
10	Payroll taxes	614,782	529,148	46,433	39,201
11	Fees for services (non-employees)				
a	Management				
b	Legal	43,329	22,475	20,854	
c	Accounting	76,681		76,681	
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses	139,156	108,784	25,509	4,863
14	Information technology				
15	Royalties . .				
16	Occupancy	1,185,691	1,021,690	88,284	75,717
17	Travel	988,849	982,197	3,115	3,537
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,011,496	1,004,859	6,019	618
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	52,075	47,747	603	3,725
23	Insurance	17,358	4,723	12,635	
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	CONSULTING & SUBCONTRAC	2,358,257	2,289,411	38,841	30,005
b	PRINTING AND COPYING	207,953	190,761	9,679	7,513
c	TELEPHONE	159,453	144,379	5,916	9,158
d	PUBLICATIONS, SUBSCRIPT	156,627	134,519	10,862	11,246
e	COMPUTER SUPPLIES	88,264	76,086	6,908	5,270
f	All other expenses	193,550	159,302	19,759	14,489
25	**Total functional expenses.** Add lines 1 through 24f	24,367,496	22,379,089	1,140,835	847,572
26	**Joint costs.** Check here ► ☐ 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			1,100	1	1,100
	2	Savings and temporary cash investments			7,688,956	2	496,145
	3	Pledges and grants receivable, net			27,861,843	3	22,982,790
	4	Accounts receivable, net			127,185	4	157,064
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 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			190,393	9	202,727
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a	706,108			
	b	Less accumulated depreciation	10b	587,264	128,810	10c	118,844
	11	Investments—publicly traded securities			27,153,296	11	38,920,713
	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)			63,151,583	16	62,879,383
Liabilities	17	Accounts payable and accrued expenses			1,992,605	17	1,311,786
	18	Grants payable				18	
	19	Deferred revenue			27,974	19	4,596
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial 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 to unrelated third parties				24	
	25	Other liabilities Complete Part X of Schedule D				25	
	26	**Total liabilities.** Add lines 17 through 25			2,020,579	26	1,316,382
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**					
	27	Unrestricted net assets			16,908,512	27	21,690,252
	28	Temporarily restricted net assets			43,222,492	28	38,872,749
	29	Permanently restricted net assets			1,000,000	29	1,000,000
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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			61,131,004	33	61,563,001
	34	Total liabilities and net assets/fund balances			63,151,583	34	62,879,383

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ______ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O . . .	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
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?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . .	3b		

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
CENTER ON BUDGET AND POLICY PRIORITIES

Employer identification number
52-1234565

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	15,464,630	17,774,188	21,888,573	27,239,900	21,045,778	103,413,069
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	15,464,630	17,774,188	21,888,573	27,239,900	21,045,778	103,413,069
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						41,942,659
6 **Public Support.** Subtract line 5 from line 4						61,470,410

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
7 Amounts from line 4	15,464,630	941,760	21,888,573	27,239,900	21,045,778	103,413,069
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	602,801	941,760	1,250,994	947,189	3,288,834	7,031,578
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 **Total support** (Add lines 7 through 10)						110,444,647

12 Gross receipts from related activities, etc (See instructions) **12** 1,353,961

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) **14** 55 660 %

15 Public Support Percentage for 2008 Schedule A, Part II, line 14 **15** 62 710 %

16a **33 1/3% support test—2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2008.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in IRC 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public Support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from **2008** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35a (regarding proxy tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	Employer identification number
CENTER ON BUDGET AND POLICY PRIORITIES	52-1234565

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $

3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ **Yes** ☐ **No**

4a Was a correction made? ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities ▶ $

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ **Yes** ☐ **No**

5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	8,408	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	549,956	
c	Total lobbying expenditures (add lines 1a and 1b)	558,364	
d	Other exempt purpose expenditures	23,809,132	
e	Total exempt purpose expenditures (add lines 1c and 1d)	24,367,496	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000	

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

		(a)	(b)
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000	
h	Subtract line 1g from line 1a If zero or less, enter -0-	0	
i	Subtract line 1f from line 1c If zero or less, enter -0-	0	

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2006	**(b)** 2007	**(c)** 2008	**(d)** 2009	**(e)** Total
2a	Lobbying non-taxable amount	949,481	1,000,000	1,000,000	1,000,000	3,949,481
b	Lobbying ceiling amount (150% of line 2a, column(e))					5,924,222
c	Total lobbying expenditures	513,664	614,889	366,063	558,364	2,052,980
d	Grassroots non-taxable amount	237,370	250,000	250,000	250,000	987,370
e	Grassroots ceiling amount (150% of line 2d, column (e))					1,481,055
f	Grassroots lobbying expenditures	20,853	20,830	6,545	8,408	56,636

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities? If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i
Also, complete this part for any additional information

Identifier	Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493132000200

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
CENTER ON BUDGET AND POLICY PRIORITIES

Employer identification number
52-1234565

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ ______

4 Number of states where property subject to conservation easement is located ▶ ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

(ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

b Assets included in Form 990, Part X ▶ $ ______

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	15,203,245	20,121,571			
b Contributions	0	326,854			
c Investment earnings or losses	3,217,852	-5,245,180			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	18,421,097	15,203,245			

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ 93 000 % %

b Permanent endowment ▶ 7 000 % %

c Term endowment ▶ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		150,467	141,104	9,363
c Leasehold improvements				
d Equipment				
e Other		555,641	446,160	109,481
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				118,844

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	22,133,647
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	24,367,496
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-2,233,849
4	Net unrealized gains (losses) on investments	4	2,665,846
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	2,665,846
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	431,997

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	24,799,493
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	2,665,846		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	2,665,846
3	Subtract line **2e** from line **1**			3	22,133,647
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	22,133,647

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	24,367,496
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	24,367,496
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	24,367,496

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	ENDOWMENT FUNDS WILL BE USED FOR LONG-TERM INSTITUTIONAL SUPPORT

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493132000200

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
CENTER ON BUDGET AND POLICY PRIORITIES

Employer identification number
52-1234565

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees or agents in region	**(d)** Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in region	**(f)** Total expenditures for region
SUB-SAHARAN AFRICA	1	3	PROGRAM SERVICES	GRANTS TO RECIPIENTS LOCATED IN THE REGION	1,499,861
CENTRAL AMERICA			PROGRAM SERVICES	GRANTS TO RECIPIENTS LOCATED IN THE REGION	116,600
EAST ASIA			PROGRAM SERVICES	GRANTS TO RECIPIENTS LOCATED IN THE REGION	84,000
NORTH AMERICA	1	2	PROGRAM SERVICES	GRANTS TO RECIPIENTS LOCATED IN THE REGION	150,000
SOUTH AMERICA			PROGRAM SERVICES	GRANTS TO RECIPIENTS LOCATED IN THE REGION	362,254
SOUTH ASIA			PROGRAM SERVICES	GRANTS TO RECIPIENTS LOCATED IN THE REGION	385,727
EUROPE			PROGRAM SERVICES	GRANTS TO RECIPIENTS LOCATED IN THE REGION	29,300
Totals . . . . . ▶	2	5			2,627,742

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 . . . . ▶ ☐
Use Schedule F-1 (Form 990) if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
See Add'l Data								

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . . ▶ 38

3 Enter total number of other organizations or entities . . . . ▶ 38

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of non-cash assistance	**(g)** Description of non-cash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information.

Identifier	ReturnReference	Explanation
Procedure for Monitoring Grants Outside the U S		Schedule F, Part I, Line 2 EACH INTERNATIONAL RECIPIENT OF GRANT FUNDS IS REQUIRED TO PROVIDE ANNUAL NARRATIVES AND FINANCIAL REPORTS THE ORGANIZATION RECEIVING GRANT FUNDS IS ALSO REQUIRED TO PROVIDE COPIES OF THEIR ANNUAL AUDITED REPORTS, IF ANY ARE PREPARED IN ADDITION, EACH RECIPIENT IS VISITED ON, AT LEAST, A BI-ANNUAL BASIS BY IBP (INTERNATIONAL BUDGET PROJECT) STAFF FOR IN-DEPTH DISCUSSION OF HOW GRANT FUNDS HAVE BEEN AND ARE BEING USED

Additional Data

Software ID:
Software Version:
EIN: 52-1234565
Name: CENTER ON BUDGET AND POLICY PRIORITIES

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EAST ASIA	SUPPORT TO BUDGET MONITORING IN CAMBODIA	23,000	WIRE			
		SUB-SAHARAN AFRICA	SUPPORT TO BUDGET MONITORING IN TANZANIA	105,000	WIRE			
		SOUTH ASIA	SUPPORT TO BUDGET MONITORING IN INDIA	92,227	WIRE			
		SOUTH AMERICA	SUPPORT TO BUDGET MONITORING IN BRAZIL	150,000	WIRE			
		SUB-SAHARAN AFRICA	SUPPORT TO BUDGET MONITORING IN CHAD	60,000	WIRE			
		SUB-SAHARAN AFRICA	SUPPORT TO BUDGET MONITORING IN KENYA	118,000	WIRE			
		SUB-SAHARAN AFRICA	SUPPORT TO BUDGET MONITORING IN SOUTH AFRICA	760,000	WIRE			
		SOUTH ASIA	SUPPORT TO BUDGET MONITORING IN INDIA	25,000	WIRE			
		SOUTH AMERICA	SUPPORT TO BUDGET MONITORING IN BRAZIL	63,000	WIRE			
		SUB-SAHARAN AFRICA	SUPPORT TO BUDGET MONITORING IN UGANDA	75,000	WIRE			
		SUB-SAHARAN AFRICA	SUPPORT TO BUDGET MONITORING IN S AFRICA	150,000	WIRE			
		SOUTH AMERICA	SUB-NATIONAL BUDGET TRANSPARENCY IN BRAZIL	35,000	WIRE			
		EAST ASIA	SUPPORT TO BUDGET MONITORING IN PHILIPPINES	36,000	WIRE			
		SOUTH ASIA	PILOT SUPPORT TO BUDGET MONITORING IN INDIA	31,000	WIRE			
		SOUTH ASIA	PILOT SUPPORT TO BUDGET MONITORING IN INDIA	25,000	WIRE			
		SOUTH ASIA	PILOT SUPPORT TO BUDGET MONITORING IN INDIA	23,500	WIRE			
		SOUTH ASIA	PILOT SUPPORT TO BUDGET MONITORING IN INDIA	31,000	WIRE			
		NORTH AMERICA	OPEN BUDGET INTITIATIVE MEXICO	150,000	WIRE			
		CENTRAL AMERICA	SUPPORT TO BUDGET MONITORING IN NICARAGUA	29,600	WIRE			
		SUB-SAHARAN AFRICA	SUPPORT TO BUDGET MONITORING IN TANZANIA	70,000	WIRE			
		CENTRAL AMERICA	SUPPORT TO BUDGET MONITORING IN NICARAGUA	37,000	WIRE			
		EUROPE	SUB-NATIONAL BUDGET TRANSPARENCY IN CROATIA	29,300	WIRE			
		SUB-SAHARAN AFRICA	SUPPORT TO BUDGET MONITORING IN SOUTH AFRICA	120,000	WIRE			
		SOUTH ASIA	PILOT SUPPORT TO BUDGET MONITORING IN INDIA	26,000	WIRE			
		SOUTH ASIA	PILOT SUPPORT TO BUDGET MONITORING IN INDIA	50,000	wIRE			
		SUB-SAHARAN AFRICA	SUB-NATIONAL BUDGET TRANSPARENCY IN MALI	22,556	wIRE			
		SOUTH AMERICA	SUB-NATIONAL BUDGET TRANSPARENCY IN ARGENTINA	24,984	WIRE			
		EAST ASIA	SUB-NATIONAL BUDGET TRANSPARENCY IN MONGOLIA	25,000	WIRE			
		SUB-SAHARAN AFRICA	SUB-NATIONAL BUDGET TRANSPARENCY IN ANGOLA	19,305	WIRE			
		SOUTH AMERICA	SUB-NATIONAL BUDGET TRANSPARENCY IN PERU	30,000	WIRE			

(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH AMERICA	SUB-NATIONAL BUDGET TRANSPARENCY IN ECUADOR	30,000	WIRE			
		SOUTH AMERICA	SUB-NATIONAL BUDGET TRANSPARENCY IN BOLIVIA	29,270	WIRE			
					WIRE			

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
CENTER ON BUDGET AND POLICY PRIORITIES

Employer identification number
52-1234565

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations . . . . ▶ 45

3 Enter total number of other organizations . . . . ▶ 45

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	**Return Reference**	**Explanation**
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 EACH U S RECIPIENT OF GRANT FUNDS IS REQUIRED TO PROVIDE ANNUAL NARRATIVES AND FINANCIAL REPORTS THE ORGANIZATION RECEIVING GRANT FUNDS IS ALSO REQUIRED TO PROVIDE COPIES OF ITS ANNUAL AUDITED REPORTS IN ADDIITON, CBPP STAFF HAVE REGULAR TELEPHONE CONVERSATIONS WITH RECIPIENTS TO MONITOR PROGRESS

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
IOWA POLICY PROJECT120 NORTH DUBUQUE STREET IOWA CITY,IA 52245	42-1512708	501(C)(3)	100,000				GENERAL SUPPORT
IOWA POLICY PROJECT120 NORTH DUBUQUE STREET IOWA CITY,IA 52245	42-1512708	501(C)(3)	50,000				CLIMATE CHANGE
IOWA POLICY PROJECT120 NORTH DUBUQUE STREET IOWA CITY,IA 52245	42-1512708	501(C)(3)	60,000				CAPACITY BUILDING
IOWA POLICY PROJECT120 NORTH DUBUQUE STREET IOWA CITY,IA 52245	42-1512708	501(C)(3)	60,000				ARRA RE-GRANT
MAINE CENTER FOR ECONOMIC POLICYPO BOX 437 66 WINTHROP ST AUGUSTA,ME 04332	22-3317572	501(C)(3)	50,000				CLIMATE CHANGE
MAINE CENTER FOR ECONOMIC POLICYPO BOX 437 66 winthrop st AUGUSTA,ME 04332	22-3317572	501(C)(3)	75,000				CAPACITY BUILDING
OREGON CENTER FOR PUBLIC POLICY204 N FIRST STREET SUITE C PO BOX 7 7 SILVERTON,OR 973810007	93-1186075	501(C)(3)	80,000				CAPACITY BUILDING
OREGON CENTER FOR PUBLIC POLICY204 N FIRST STREET SUITE C PO BOX 7 7 SILVERTON,OR 973810007	93-1186075	501(C)(3)	60,000				ARRA RE-GRANT
GREATER WASHINGTON RESEARCH AT BROOKINGS 1402 THIRD AVENUE SUITE 1215 SEATTLE,WA 98101	53-0196577	501(C)(3)	25,000				PROJECT GRANT
MAINE CHILDREN'S ALLIANCE303 STATE STREET AUGUSTA,ME 04330	22-2546643	501(C)(3)	35,000				GENERAL SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LEGAL SERVICES OF EASTERN MISSOURI4232 FOREST PARK AVENUE ST LOUIS,MO 63108	43-0816805	501(C)(3)	30,000				CHIPRA IMPLEMENTATION
MARYLAND ASSOCIATION OF NONPROFIT ORGANIZATION190 OSTEND STREET BALTIMORE,MD 21230	52-1749231	501(C)(3)	25,000				GENERAL SUPPORT
NEW MEXICO VOICES FOR CHILDREN2340 ALAMO SE STE 120 ALBUQUERQUE,NM 87106	85-8295500	501(C)(3)	50,000				CLIMATE CHANGE
NEW MEXICO VOICES FOR CHILDREN2340 ALAMO SE STE 120 ALBUQUERQUE,NM 87106	85-8295500	501(C)(3)	80,000				CAPACITY BUILDING
NORTH CAROLINA JUSTICE CENTER224 S DAWSON STREET RALEIGH,NC 27611	56-1348186	501(C)(3)	100,000				GENERAL SUPPORT
NORTH CAROLINA JUSTICE CENTER224 S DAWSON STREET RALEIGH,NC 27611	56-1348186	501(C)(3)	35,000				CHIPRA IMPLEMENTATION
NORTH CAROLINA BUDGET AND TAX CENTER224 S DAWSON STREET RALEIGH,NC 27611	56-1348186	501(C)(3)	80,000				CAPACITY BUILDING
NEW MEXICO VOICES FOR CHILDREN2340 ALAMO SE STE 120 ALBUQUERQUE,NM 87106	85-0348301	501(C)(3)	25,000				GENERAL SUPPORT
NEW MEXICO CENTER ON LAW AND POVERTY720 VASSAR DRIVE NE ALBUQUERQUE,NM 87106	85-0437960	501(C)(3)	55,000				CHIPRA IMPLEMENTATION
POVERTY INSTITUTE AT RHODE ISLAND COLLEGE 600 MT PLEASANT AVENUE PROVIDENCE,RI 02908	05-6049721	501(C)(3)	60,000				CAPACITY BUILDING

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PROGRESSIVE LEADERSHIP ALLIANCE OF NEVADA821 RIVERSIDE DRIVE RENO,NV 89503	88-0318655	501(C)(3)	10,000				GENERAL SUPPORT
PUBLIC CITIZENS FOR CHILDREN AND YOUTH7 BENJAMIN FRANKLIN PKWY 6TH FLR PHILADELPHIA,PA 19103	23-2137461	501(C)(3)	60,000				GENERAL SUPPORT
MINNESOTA BUDGET PROJECT2314 UNIVERSITY AVE WEST SUITE 20 ST PAUL,MN 55114	36-3501477	501(C)(3)	50,000				CLIMATE CHANGE
MINNESOTA BUDGET PROJECT2314 UNIVERSITY AVE WEST SUITE 20 ST PAUL,MN 55114	26-0062334	501(C)(3)	70,000				GENERAL SUPPORT
MISSOURI BUDGET PROJECT4130 LINDELL BLVD SAINT LOUIS,MO 63108	26-0062334	501(C)(3)	60,000				GENERAL SUPPORT
MISSOURI BUDGET PROJECT4130 LINDELL BLVD ST LOUIS,MO 63108	26-0062334	501(C)(3)	55,000				CAPACITY GRANT RENEWAL
fiscAL POLICY INSTITUTE1 LEARJET LANE LATHAM,NY 12110	14-1737256	501(C)(3)	60,000				ARRA RE-GRANT
CHILDREN FIRST FOR OREGON1209 SE BELMOMT STREET PORTLAND,OR 97214	94-3168157	501(C)(3)	40,000				CHIPRA IMPLEMENTATION
CENTER FOR PUBLIC POLICY PRIORITIES900 LYDIA STREET AUSTIN,TX 78702	74-2898197	501(C)(3)	60,000				ARRA RE-GRANT
CENTER FOR PUBLIC POLICY PRIORITIES900 LYDIA STREET AUSTIN,TX 78702	74-2898197	501(C)(3)	100,000				CAPACITY GRANT RENEWAL

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FLORIDA CENTER FOR FISCAL AND ECONOMIC POLICY545 EAST TENNESSEE SUITE 100-A TALLHASSEE,FL 32308	51-0549880	501(C)(3)	65,000				GENERAL SUPPORT
CHILDREN'S ACTION ALLIANCE4001 NORTH THIRD STREET SUITE 160 PHOENIX,AZ 85012	86-0594785	501(C)(3)	25,000				GENERAL SUPPORT
MAINE EQUAL JUSTICE PARTNERS126 SEWALL STREET AUGUSTA,ME 04330	04-3346273	501(C)(3)	25,000				PROJECT GRANT - TANF
MAINE EQUAL JUSTICE PARTNERS126 SEWALL STREET AUGUSTA,ME 04330	04-3346273	501(C)(3)	20,000				GENERAL SUPPORT
MAINE EQUAL JUSTICE PARTNERS126 SEWALL STREET AUGUSTA,ME 04330	04-3346273	501(C)(3)	55,000				CHIPRA IMPLEMENTATION
califORNIA BUDGET PROJECT1107 9TH STREET SUITE 310 sACRAMENTO,CA 95814	68-0346784	501(C)(3)	80,000				CAPACITY BUILDING
MASSACHUSSETTS BUDGET AND POLICY CENTER15 COURT SQUARE SUITE 700 BOSTON,MA 02108	04-2967537	501(C)(3)	50,000				GENERAL SUPPORT
MASSACHUSSETTS BUDGET AND POLICY CENTER15 COURT SQUARE SUITE 700 BOSTON,MA 02108	04-2967537	501(C)(3)	94,000				CAPACITY GRANT RENEWAL
MASSACHUSSETTS BUDGET AND POLICY CENTER15 COURT SQUARE SUITE 700 BOSTON,MA 02108	04-2967537	501(C)(3)	60,000				ARRA RE-GRANT
MICHIGAN LEAGUE FOR HUMAN SERVICES1115 SOUTH PENNSYLVANIA AVE SUITE 202 LANSING,MI 48912	38-1360557	501(C)(3)	25,000				GENERAL SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NEBRASKA APPLESEED CENTER FOR LAW IN THE PUBLIC INTEREST941 O STREET LINCOLN,NE 68508	47-0798343	501(C)(3)	35,000				CHIPRA IMPLEMENTATION
NEBRASKA APPLESEED CENTER FOR LAW IN THE PUBLIC INTEREST941 O STREET LINCOLN,NE 68508	47-0798343	501(C)(3)	10,000				GENERAL SUPPORT
NEW HAMPSHIRE CENTER FOR NONPROFITS24 HAMMOND STREET CONCORD,NH 03301	81-0555176	501(C)(3)	25,000				GENERAL SUPPORT
NEW JERSEY POLICY PERSPECTIVE137 HANOVER STREET TRENTON,NJ 08618	22-3492715	501(C)(3)	135,000				GENERAL SUPPORT
NEW JERSEY POLICY PERSPECTIVE137 HANOVER STREET TRENTON,NJ 08618	22-3492715	501(C)(3)	59,000				CAPACITY GRANT RENEWAL
PENNYSLVANIA HEALTH LAW PROJECT123 CHESTNUT STREET SUITE 400 PHILADELPHIA,PA 19106	23-2749089	501(C)(3)	40,000				CHIPRA IMPLEMENTATION
PENNYSLVANIA PARTNERSHIPS FOR CHILDREN116 PINE STREET SUITE 430 HARRISBURG,PA 17104	23-2613869	501(C)(3)	40,000				GENERAL SUPPORT
THE CENTER FOR COMMUNITY SOLUTIONS 1226 HURON ROAD SUITE 300 CLEVELAND,OH 44115	34-0714723	501(C)(3)	60,000				ARRA RE-GRANT
VIRGINIA INTERFAITH CENTER FOR PUBLIC POLICY1716 EAST FRANKLIN ST RICHMOND,VA 23241	54-1362857	501(C)(3)	60,000				GENERAL SUPPORT
VIRGINIA INTERFAITH CENTER FOR PUBLIC POLICY1716 EAST FRANKLIN ST RALEIGH,VA 23241	54-1362857	501(C)(3)	60,000				ARRA RE-GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VIRGINIA INTERFAITH CENTER FOR PUBLIC POLICY1716 EAST FRANKLIN ST RICHMOND,VA 23241	54-1362857	501(C)(3)	20,000				CLIMATE CHANGE
vIRGINIA INTERFAITH CENTER FOR PUBLIC POLICY1716 EAST FRANKLIN ST rICHMOND,VA 23241	54-1362857	501(C)(3)	65,000				GENERAL SUPPORT
VIRGINIA POVERTY LAW CENTER700 EAST FRANKLIN ST STE 14T1 RICHMOND,VA 23219	54-1093402	501(C)(3)	30,000				CHIPRA IMPLEMENTATION
VOICES FOR ILLINOIS CHILDREN208 S LASALLE ST STE 1490 CHICAGO,IL 60604	36-3480909	501(C)(3)	30,000				GENERAL SUPPORT
VOICES FOR OHIO'S CHILDREN3634 EUCLID AVE STE 110 CLEVELAND,OH 44115	34-1941907	501(C)(3)	85,000				GENERAL SUPPORT
WASHINGTON STATE BUDGET AND POLICY CENTER1402 THIRD AVENUE STE 1215 SEATTLE,WA 98101	72-1612982	501(C)(3)	55,000				CLIMATE CHANGE
WASHINGTON STATE BUDGET AND POLICY CENTER1402 THIRD AVENUE STE 1215 SEATTLE,WA 98101	72-1612982	501(C)(3)	105,000				GENERAL SUPPORT
WASHINGTON STATE BUDGET AND POLICY CENTER1402 THIRD AVENUE STE 1215 SEATTLE,WA 98101	72-1612982	501(C)(3)	15,000				CLIMATE CHANGE RENEWAL
WEST VIRGINIA CENTER ON BUDGET AND POLICY 723 KANAWHA BLVD E STE 300 CHARLESTON,WV 253012727	56-2653132	501(C)(3)	35,000				CHIPRA IMPLEMENTATION
WESTERN CENTER ON LAW AND POVERTY2701 WILSHIRE BLVD STE 208 LOS ANGELES,CA 900102826	95-2897721	501(C)(3)	30,000				GENERAL SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WISCONSIN COUNCIL ON CHILDREN AND FAMILIES 555 WEST WASHINGTON AVE STE 200 MADISON, WI 53701	32-0090509	501(C)(3)	40,000				CHIPRA IMPLEMENTATION
WISCONSIN COUNCIL ON CHILDREN AND FAMILIES 555 WEST WASHINGTON AVE STE 200 MADISON, WI 53701	32-0090509	501(C)(3)	67,000				SFAI CAPACITY RENEWAL

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
CENTER ON BUDGET AND POLICY PRIORITIES

Employer identification number
52-1234565

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
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?	**2**		
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 ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
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	**4c**		No
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
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?	**5a**		No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		No
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?	**6a**		No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		No
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	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured 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	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
ROBERT GREENSTEIN	(i)	192,347				15,703	208,050	
	(ii)							
SCOTT BUNTON	(i)	108,692				1,193	109,885	
	(ii)							
WARREN KRAFCHIK	(i)	166,175				12,061	178,236	
	(ii)							
ELLEN NISSENBAUM	(i)	179,185				13,875	193,060	
	(ii)							
SUSAN STEINMETZ	(i)	170,092				13,953	184,045	
	(ii)							
JAMES HORNEY	(i)	169,475				8,355	177,830	
	(ii)							
NICHOLAS JOHNSON	(i)	159,557				13,264	172,821	
	(ii)							
CHARLES F STONE III	(i)	155,117				8,718	163,835	
	(ii)							
DONNA COHEN ROSS	(i)	149,156				13,189	162,345	
	(ii)							
JUDITH SOLOMON	(i)	144,746				10,754	155,500	
	(ii)							
PAUL VAN DE WATER	(i)	146,694				4,817	151,511	
	(ii)							

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

Identifier	Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493132000200

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
CENTER ON BUDGET AND POLICY PRIORITIES

Employer identification number
52-1234565

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		EFFECTIVE JULY 2009, THE ORGANIZATION'S BOARD OF DIRECTORS ADOPTED A POLICY THAT ALL 990'S WILL BE REVIEWED BY THE FINANCE COMMITTEE WHICH HAS OVERSIGHT RESPONSIBILITIES
Form 990, Part VI, Section B, line 12c		CONFLICT OF INTEREST FORMS ARE REQUIRED TO BE COMPLETED ANNUALLY BY ALL STAFF AND BOARD MEMBERS THE HR MANAGER AND ADMINISTRATIVE BOARD LIAISON MONITOR TO ENSURE THESE FORMS ARE COMPLETED AND FOLLOW UP WITH STAFF AND BOARD, RESPECTIVELY, IF FORMS ARE MISSING
Form 990, Part VI, Section B, line 15		EXECUTIVE COMMITTEE OF THE BOARD REVIEWS AND APPROVES BASED ON MARKET COMPARISONS
Form 990, Part VI, Section C, line 19		THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST
FROM 990, PART XI, LINE 2C		THE FINANCIAL OVERSIGHT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

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Form **4562**

Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2009

Department of the Treasury
Internal Revenue Service

▶ See separate instructions. ▶ Attach to your tax return.

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
CENTER ON BUDGET AND POLICY PRIORITIES	Form 990 Page 10	52-1234565

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	**1**	250,000
2 Total cost of section 179 property placed in service (see instructions)	**2**	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	**3**	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	**4**	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	**5**	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		

7 Listed property Enter the amount from line 29	**7**			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7			**8**	
9 Tentative deduction Enter the **smaller** of line 5 or line 8			**9**	
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562			**10**	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)			**11**	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11			**12**	
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ▶	**13**			

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	**14**	
15 Property subject to section 168(f)(1) election	**15**	
16 Other depreciation (including ACRS)	**16**	52,075

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	**17**	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions)

21 Listed property Enter amount from line 28			**21**	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions			**22**	52,075
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	**23**			

For Paperwork Reduction Act Notice, see separate instructions. Cat No 12906N Form **4562** (2009)

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions)					
43 Amortization of costs that began before your 2009 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 52-1234565
Name: CENTER ON BUDGET AND POLICY PRIORITIES

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
ARKANSAS ADVOCATES FOR CHILDREN AND FAMILIES1400 W MARKHAM UNION STATION SUITE 306 LITTLE ROCK,AR 72201	71-0492205	501(C)(3)	35,000				CLIMATE CHANGE
CONNECTICUT VOICES FOR CHILDREN33 WHITNEY AVENUE NEW HAVEN,CT 06510	06-1435280	501(C)(3)	25,000				GENERAL SUPPORT
CONNECTICUT VOICES FOR CHILDREN33 WHITNEY AVENUE NEW HAVEN,CT 06510	06-1435280	501(C)(3)	40,000				CHIPRA IMPLEMENTATION
georgia BUDGET AND POLICY INSTITUTE100 EDGEWOOD AVENUE SUITE 1040 atLANTA,GA 30303	55-0860376	501(C)(3)	45,000				GENERAL SUPPORT
GEORGIa BUDGET AND POLICY INSTITUTE100 EDGEWOOD AVENUE SUITE 1040 ATLANTA,GA 30303	55-0860376	501(C)(3)	70,000				CAPACITY GRANT RENEWAL
ARISE CITIZEN'S POLICY PROJECTP O BOX 1188 MONTGOMERY,AL 36101	63-1186365	501(C)(3)	40,000				CHIPRA IMPLEMENTATION
CalifORNIA BUDGET PROJECT1107 9TH STREET SUITE 310 SACRAMENTO,CA 95814	68-0376784	501(C)(3)	60,000				ARRA RE-GRANT
COLORADO FISCAL POLICY INSTITUTE727 E 16TH AVE MAIN SUITE DENVER,CO 80202	84-1264154	501(C)(3)	120,000				GENERAL SUPPORT
coLORADO FISCAL POLICY INSTITUTE727 E 16TH AVE MAIN SUITE DENVER,CO 80202	84-1264154	501(C)(3)	60,000				ARRA RE-GRANT
GEORGIA BUDGET AND POLICY INSTITUTE100 EDGEWOOD AVENUE SUITE 1040 ATLANTA,GA 30303	55-0860376	501(C)(3)	60,000				ARRA RE-GRANT

Additional Data

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Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
CONSULTING & SUBCONTRAC	2,358,257	2,289,411	38,841	30,005
PRINTING AND COPYING	207,953	190,761	9,679	7,513
TELEPHONE	159,453	144,379	5,916	9,158
PUBLICATIONS, SUBSCRIPT	156,627	134,519	10,862	11,246
COMPUTER SUPPLIES	88,264	76,086	6,908	5,270