

Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2017

► Do not enter social security numbers on this form as it may be made public.
 ► Information about Form 990-EZ and its instructions is at www.irs.gov/form990ez.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 01-01-2017

, and ending 12-31-2017

B Check if applicable
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
COMMONWEALTH POLICY CENTER INCD Employer identification number
45-4795746Number and street (or P O box, if mail is not delivered to street address) Room/suite
P O BOX 5E Telephone number
(270) 271-2713City or town, state or province, country, and ZIP or foreign postal code
HERNDON, KY 42236

F Group Exemption Number ►

G Accounting Method Cash Accrual Other (specify) ►H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ►COMMONWEALTHPOLICYCENTER.ORG

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(4) (insert no) 4947(a)(1) or 527K Form of organization Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 130,662

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

1	Contributions, gifts, grants, and similar amounts received	1	129,674
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	14
5a	Gross amount from sale of assets other than inventory	5a	
b	Less cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less direct expenses from gaming and fundraising events	6c	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	974
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	130,662
10	Grants and similar amounts paid (list in Schedule O)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	108,508
13	Professional fees and other payments to independent contractors	13	17,200
14	Occupancy, rent, utilities, and maintenance	14	2,182
15	Printing, publications, postage, and shipping	15	9,069
16	Other expenses (describe in Schedule O)	16	18,115
17	Total expenses. Add lines 10 through 16 ►	17	155,074
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-24,412
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	64,920
20	Other changes in net assets or fund balances (explain in Schedule O)	20	
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	40,508

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V.

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33 Yes No

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 34 Yes No

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? 35a Yes No

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O 35b Yes No

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III 35c Yes No

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 36 Yes No

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a Yes No

b Did the organization file **Form 1120-POL** for this year? 37b Yes No

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? 38a Yes No

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b Yes No

39 Section 501(c)(7) organizations Enter 39a Yes No

a Initiation fees and capital contributions included on line 9 39a Yes No

b Gross receipts, included on line 9, for public use of club facilities 39b Yes No

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► , section 4912 ► , section 4955 ► 40b Yes No

b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40b Yes No

c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 40b Yes No

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► 40b Yes No

e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e Yes No

41 List the states with which a copy of this return is filed ► KY 41 Yes No

42a The organization's books are in care of ► LYN OVER Telephone no ► (270) 271-2713 42a Yes No

Located at ► P O BOX 5 HERNDON, KY ZIP + 4 ► 42236 42a Yes No

b 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)? 42b Yes No

If "Yes," enter the name of the foreign country ► 42b Yes No

See the instructions for exceptions and filing requirements for **FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)** 42c Yes No

c At any time during the calendar year, did the organization maintain an office outside the U S? 42c Yes No

If "Yes," enter the name of the foreign country ► 42c Yes No

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 Yes No

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a Yes No

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b Yes No

c Did the organization receive any payments for indoor tanning services during the year? 44c Yes No

d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d Yes No

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a Yes No

45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) 45b Yes No

	Yes	No
44a		No
44b		No
44c		No
44d		
45a		No
45b		No

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	46		No

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI.

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	49a		
b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	49b		
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"			

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ► _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000. ► _____

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A. ► Yes No

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	*****	2018-02-08
	Signature of officer	Date
RICHARD NELSON EXECUTIVE DIRECTOR		
Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name TERRY L CARVER	Preparer's signature	Date 2018-02-10	Check <input type="checkbox"/> if self-employed	PTIN P00038972
	Firm's name ► KEMPER CPA GROUP LLP				Firm's EIN ► 37-0818432
	Firm's address ► PO BOX 676 HENDERSON, KY 424190676				Phone no (270) 826-4474

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

Additional Data

Software ID:
Software Version:
EIN: 45-4795746
Name: COMMONWEALTH POLICY CENTER INC

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)
28 PUBLIC SPEAKING, NETWORKING, NEWSLETTERS, BLOGS, OPINION WRITING AND ADVERTISING IN ORDER TO EDUCATE THE GENERAL PUBLIC ON THE SOCIAL AND MORAL ISSUES OF THE DAY (Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a 135,832

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

COMMONWEALTH POLICY CENTER INC

Supplemental Information to Form 990 or 990-EZ

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

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2017**Open to Public
Inspection****Employer identification number**

45-4795746

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	CREDIT CARD REWARDS 974 TOTAL 974

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES BUSINESS ADVERTISING 548 TRAINING ADVERTISING 312 ELECTION RELATED ADVERTISING -3 70 BUSINESS PAYPAL FEES 451 SUPPLIES 166 TELEPHONE, TELECOMMUNICATIONS 2,196 BANK FEES 620 TRAINING SUPPLIES 110 CREDIT CARD FEES 14 REGISTRATION FEES 15 BOOKS, SUBSCRIPTIONS, REFERENCE 796 COMPUTER/TECH SUPPORT 4,899 OTHER 21 OWNED VEHICLE GASOLINE 1,825 MEALS 1,318 LODGING 145 CONFERENCE, CONVENTION, MEETI 3,657 VEHICLE INSURANCE 535 LIABILITY, D&O 565 VEHICLE MAINTENANCE 208 NON-INVESTMENT DEPRECIATION 84 TOTAL 18,115

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24	EQUIPMENT 1,454 1,454 LESS ACCUMULATED DEPRECIATION 1,370 1,454 TOTAL 84 0

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 9,067 10,168

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	THE COMMONWEALTH POLICY CENTER IS DEDICATED TO PRESERVING THE BEDROCK VALUES OF LIFE, MARRIAGE AND FISCAL RESPONSIBILITY IN THE COMMONWEALTH OF KENTUCKY. IT AFFIRMS AS STATED IN THE KENTUCKY CONSTITUTION THAT OUR CIVIL, POLITICAL AND RELIGIOUS LIBERTIES COME FROM GOD. TO THAT END, IT SEEKS TO EDUCATE THE GENERAL PUBLIC ON CRITICAL ISSUES OF THE DAY, WORK FOR POLICIES THAT GROW THE COMMONWEALTH, PROTECT OUR FREEDOMS, AND INFLUENCE ELECTIONS ON BEHALF OF CONSERVATIVE CANDIDATES. THE CENTER IS A NON-PROFIT, NON-PARTISAN ORGANIZATION AND SEEKS TO ELEVATE THE STANDARDS OF CONDUCT IN THE POLITICAL PROCESS.