

From: Public Policy Polling

To: Interested parties

Subject: Colorado voters strongly behind tax fairness

Date: 9/25/14

According to a new survey from Public Policy Polling, the Colorado Senate race is in a dead heat, within the margin of error (+/-3.8%) of the poll. The poll showed support for Republican Cory Gardner at 47% and Democrat Mark Udall at 45%, with only 8% of voters undecided.

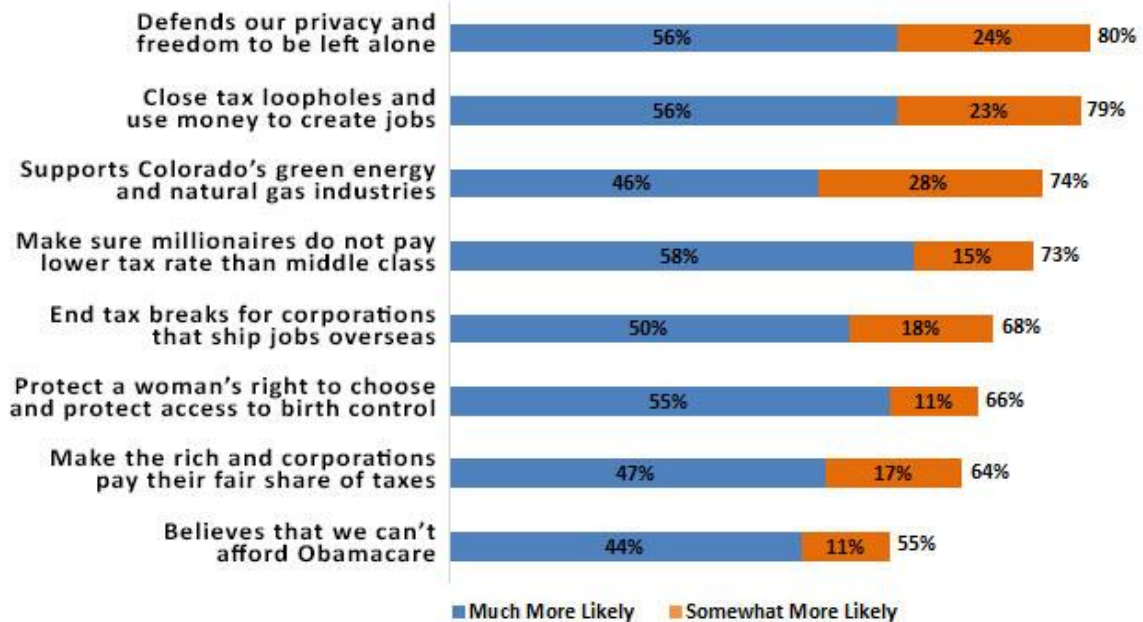
The poll questioned likely voters on a variety of issues that are central to this Senate race, including important tax issues, and found the following:

- Colorado voters strongly prefer a candidate who supports a “tax fairness” agenda. Voters across party lines overwhelmingly support a tax system in which the wealthy and corporations pay their fair share of taxes.
- Tax fairness issues ranked higher than nearly all other major issues being debated in the Senate race.
- Support for tax fairness issues runs so strong across party lines that it appears to be a core value held by the public. Wide majorities of white, African-American and Latino voters expressed support for tax fairness. A wide majority of women and a majority of men expressed support for tax fairness issues. A majority of self-described moderates and independents also supported these positions.

A total of 10 issues were tested. Three of the top five dealt with tax fairness:

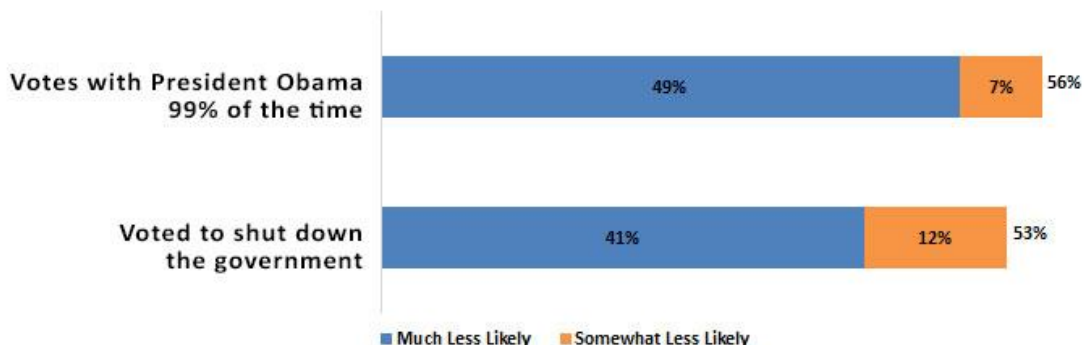
- 79% of likely voters said they would be more likely to support a candidate who wants to close tax loopholes and use the money to create jobs, including 72% of independents and 71% of Republicans.
- 73% of likely voters said they would be more likely to support a candidate who wants to make sure millionaires do not pay a lower tax rate than the middle class, including 75% of independents and 55% of Republicans.
- 68% of likely voters want to end tax breaks for corporations that ship jobs overseas, including 70% of independents and 57% of Republicans.

Would you be more likely to vote for a Colorado U.S. Senate candidate who took the following positions?



Colorado Poll by Public Policy Polling for
Americans for Tax Fairness Action Fund -
September 2014

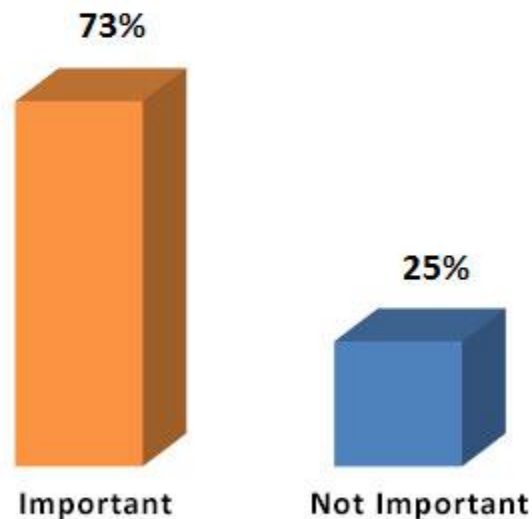
Would you be less likely to vote for a Colorado Senate Candidate who took the following positions?



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When asked, “When choosing a senator, how important is the issue of closing tax loopholes so the rich and corporations pay their fair share?”, 73% of likely voters said it is important with 49% saying it is very important. Overall, 73% of independents and 56% of Republicans felt this issue was important when voting for U.S. senator.

When choosing a U.S. Senator, how important is the issue of closing tax loopholes so the rich and corporations pay their fair share?



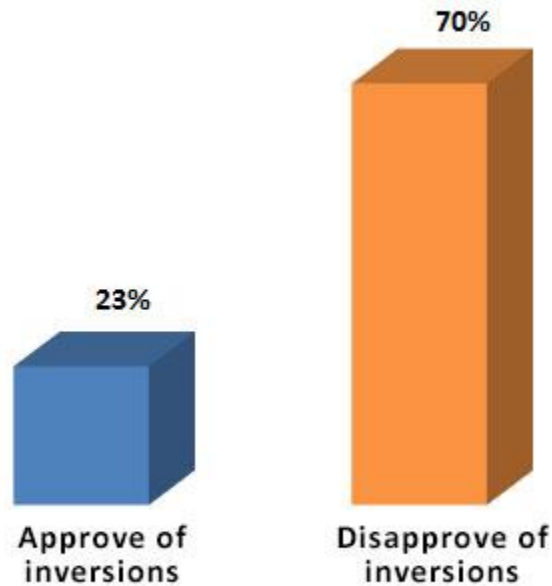
*Colorado Poll by Public Policy Polling for
Americans for Tax Fairness Action Fund -
September 2014*

The poll explored the issue of tax inversions, which has been a hot topic of debate in recent months. Respondents were asked, “Do you approve or disapprove of tax inversions, a practice where an American company becomes a subsidiary of another company in a foreign country for the purpose of reducing its taxes?” By a margin of more than three-to-one, 70% to 22%, likely voters disapprove of the practice of tax inversions, and 69% of voters disapprove specifically of Burger King’s plan to do a corporate inversion by purchasing a Canadian company.

Opposition to corporate inversions was strong across party lines:

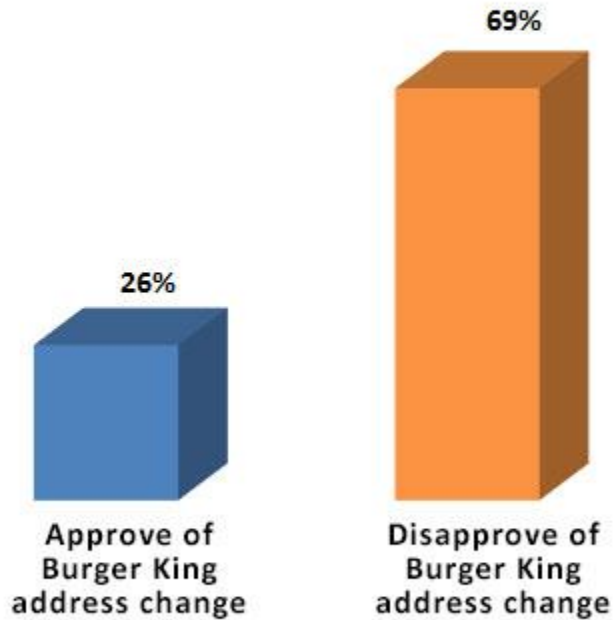
- An overwhelming majority of Democrats (86%) disapproved of tax inversions and 75% specifically disapproved of the Burger King inversion.
- A majority of Republicans (56%) disapproved of tax inversions and 55% disapproved specifically with the Burger King inversion.
- A wide majority of Independents (70%) disapproved of tax inversions and 67% specifically disapproved of the Burger King inversion.

Do you approve or disapprove of tax inversions?



*Colorado Poll by Public Policy Polling for
Americans for Tax Fairness Action Fund -
September 2014*

**Do you approve or disapprove
of Burger King changing
its address to Canada?**



*Colorado Poll by Public Policy Polling for
Americans for Tax Fairness Action Fund -
September 2014*

PPP surveyed 652 likely Colorado voters from September 19th to 21st. The poll was sponsored by the Americans for Tax Fairness Action Fund. The margin of error is +/- 3.8%.