

File 11 16 10

Tab 1 - TAG

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ID	Transaction Name	Issue	Issue 1	Issue 2	Issue 3	Tax Law Issue	Name(s) of Organization	Organization Address(es)	POA Name and Address	Promoter Name and Address	Person to Contact (Organization)	Related Organization(s)	TAG Group Contact Name	Open Cases	Category ID	Disposition
1																
2																
3	1 Corporation Sole	The AOI and application will refer to "corporation sole" or "corporate sole". Form 1023 may show only one person involved with the applicant. Titles like Overseer, Elder, Patriarch, Matriarch, Administrator, Pastor, etc.	The applicant may or may not request foundation status as a church.			Potentially abusive scheme										
4																
5	3 fictitious exemption letter	you put across a fictitious exemption letter, have the letter to your group manager so that it can be forwarded through management channels to the TAG Coordinator.				Fraud indications.										
6	4 Puerto Rico	Applicant usually has a Puerto Rico address. [redacted] and head-start programs. The return address on the original or photocopy of the envelope is usually [redacted]. Activities involve elderly housing for the very low income, operating a school, [redacted] completes 1023 free of charge.		Federal government grants is listed as the primary source of income. [redacted]. We have also identified 4 cases where [redacted]		Not yet determined.										
7																
8																
9																
10																

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	ID	Transaction Name	Issue	Issue 1	Issue 2	Issue 3	Tax Law Issue	Name(s) of Organization	Organization Address(es)	POA Name and Address	Former Name and Address	Person to Contact (Name and Address)	TAG Group Contact	Open Cases	Category ID	Disposition

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Tab 2 – TAG Historical

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	ID	Transaction Name	Issue	Issue 1	Issue 2	Issue 3	Tax Law Issue	Name(s) of Organization	Organization Address(es)	POA Name and Address	Promoter Name and Address	Person to Contact (Organization)	Related Organization(s)	TAC Group Contact Name	Open Cases	Category ID	Disposition	
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
1	ID	Transaction Name	Issue	Issue 1	Issue 2	Issue 3	Tax Law Issue	Name(s) of Organization	Organization Address(es)	POA Name and Address	Promoter Name and Address	Person to Contact (Organization)	Related Organization	TAG Group Name	Open Cases	Category ID	Tag	Disposition	
7	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	[REDACTED]	Testamentary Trusts (fka 63 Trusts)	[REDACTED]	Forms 1023 submitted by various banks including [REDACTED] bank. All are testamentary trusts. Some paid \$150 user fee and may or may not owe more - depends on how long ago the trust was funded.	These cases are basically NECTs but all of them have not filed Forms 990-PF as they are required to do. Some trusts filed Form 1041 and some did not.	PF status is being requested. Case grade should be 12. Contributions paid out may exceed \$10,000 even though a \$150 user fee was paid.	[REDACTED]	Questionable financial data.	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	ID	Transaction Name	Issue	Issue 1	Issue 2	Issue 3	Tax Law Issue	Name(s) of Organization (NS)	Organization Address(es)	FOA Name and Address	Promoter Name and Address	Person to Contact (Organization)	Related Organization (s)	TAG Group Contact Name	Open Cases	Tag Category ID	Disposition	
12	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						[REDACTED]
13	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]							[REDACTED]					[REDACTED]
14	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]												[REDACTED]
15	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]												[REDACTED]
16	170	Progressive	Political activities			Common thread is the word "progressive". Activities appear to lean toward a new political party. Activities are partisan and appear as anti-Republican. You see references to "blue" as being "progressive".												2
17	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]				[REDACTED]
18	185	Cases		TAG Category: Same address. [REDACTED] Promoter was [REDACTED] Addl info letter used by agents was coordinated with Headquarters and was received from Area Counsel. Some organizations disassociated themselves with [REDACTED]														5
19	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						[REDACTED]

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	ID	Transaction Name	Issue	Issue 1	Issue 2	Issue 3	Tax Law Issue	Name(s) of Organization(s)	Organization Address(es)	POA Name and Address	Promoter Name and Address	Person to Contact (Organization)	Related Organization(s)	TAG Group Contact Name	Open Cases	Tag Category ID	Disposition	
20																		

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Tab 3 – Emerging Issues

Issue Name	Issue Description		Issue Number	Alerts (Year and number)	Disposition of Emerging Issue	Current Status (Opened or closed)	
501(c)(2)	These cases involve a commingled pension trust holding title to a high dollar note receivable secured by real estate. The application appear to be prepared from a template. The fund manager is usually [REDACTED]		x	x	Any future cases may be closed on merit if applicable. EOT determined these applications qualify under 501(c)(2). A referral was completed to address any EP concerns.	Closed	
Tea Party	These case involve various local organizations in the Tea Party movement are applying for exemption under 501(c)(3) or 501(c)(4).		EI-1	x	Any cases should be sent to Group 7822. Ron Bell is coordinating. These cases are currently being coordinated with EOT.	Open	

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Tab 4 – Coordinated Processing

	A	B	C	D	E	F	G
	Issue Name	Brief Issue Description	Issue Number		Actions Taken	Current Status (Opened or closed)	
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]	[REDACTED]	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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Tab 5 – Watch List

	A	B	C	D	E	F	G	H
1								
2	Open Source Software	These organizations are requesting either 501(c)(3) or 501(c)(6) exemption in order to collaboratively develop new software. The members of these organizations are usually the for-profit business or for-profit support technicians of the software.		1 x		The is no specific guidance at this point. If you see a case, elevate it to your manager.	Open	
3	RHIO's	Organization's setup to electronically exchange healthcare data, called Regional Health Information Organizations (RHIOs), are requesting exemption under 501(c)(3).		2 x		These cases should be transferred to EOT.	Open	
4	[REDACTED]			[REDACTED]		[REDACTED]	[REDACTED]	
5	Healthcare legislation	Per Rob Choi email dated April 20, 2010, cases impacted by the Patient Protection and Affordable Care Act (Public Law 111-148) (PPACA) and the Health Care and Education Reconciliation Act of 2010 (Public Law 111-152) (HCERA) are being coordinated with EOT.		4 2010 - #1		New applications are subject to secondary screening in Group 7821. Wayne Bothe is the coordinator.	Open-4/20/10	
6	[REDACTED]			[REDACTED]		[REDACTED]	[REDACTED]	

	A	B	C	D	E	F	G	H
1	[REDACTED]							
7	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	Medical Marijuana	Email dated 7/15/10. Look for cases involving Medical Marijuana			7 2010 - #1	Forward cases to processing who will forward the cases to Denise Tamayo, group 7888	Open-7-15-10	
9	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

	A	B	C	D	E	F	G	H
1								
12	Occupied Territory Advocacy	Email dated 8/6/10. Applications deal with disputed territories in the Middle East. Examples may be organizations named or connected with [REDACTED]-XXXX (XXXX = a particular city), [REDACTED], or [REDACTED]. Applications may be inflammatory, advocate a one sided point of view and promotional materials may signify propaganda.			11 2010 - #1	If you see these cases, please forward to the TAG Group, 7830.	Open- 8/6/10	
13	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
14	Accountable Care Organization (ACO)	Email dated 8/12/10. An ACO is a an entity created by the Affordable Care Act. These consist of groups of healthcare providers (hospitals and doctors) who have entered into an agreement with Medicare to have Medicare patients assigned to them. The amounts charged to Medicare for the ACO's patients are compared to certain benchmark levels set by Medicare. Medicare pays the ACO a percentage difference of the difference as incentive to cost savings. ACO's are not required to be tax exempt.			13 2010 - #1	These cases should be forwarded to Group 7821	Open- 8/12/10	
15	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
16	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	

	A	B	C	D	E	F	G	H
1								
17	[REDACTED]			[REDACTED]		[REDACTED]	[REDACTED]	
18	[REDACTED]			[REDACTED]		[REDACTED]	[REDACTED]	
19	Potentially Abusive Family Foundation	Information received by the TAG Group. Be on the lookout for applications from potentially abusive family foundations. Common characteristics of these applications include claiming to be exempt from 990 filing requirement; identical narrative descriptions; husband and wife listed as trustees; and the 5 page trust agreements are identical.			18 2010- #1	Forward case to TAG Group 7830	Open 11/23/10	
20								