

File 06162012

Tab 1 - Potential Abusive 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(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	
		[REDACTED]		[REDACTED]	[REDACTED]						[REDACTED]	[REDACTED]						[REDACTED]
	2	[REDACTED]		[REDACTED]	[REDACTED]							[REDACTED]						[REDACTED]
	3	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]			[REDACTED]	[REDACTED]						[REDACTED]
	4	[REDACTED]		[REDACTED]	[REDACTED]						[REDACTED]							[REDACTED]
	5	[REDACTED]		[REDACTED]	[REDACTED]							[REDACTED]	[REDACTED]					[REDACTED]
	6	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]				[REDACTED]	[REDACTED]					[REDACTED]
	7																	

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63		Testamentary Trusts (aka Trusts)		Forms 1023 submitted by various banks including [REDACTED]. 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 [REDACTED].	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.		Questionable financial data.					[REDACTED]	[REDACTED]				
8		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						
9		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						
10		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						
11		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						
12		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						
13		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						
14		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						
15		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]						[REDACTED]						

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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	
	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".			Applicants submit Form 1023. Their "progressive" activities appear to show that (c)(3) may not be appropriate.										2
16		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]				[REDACTED]
17	185	Cases		TAG Category: Same address. 176 cases using same address. 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].								[REDACTED]						5
18		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]				[REDACTED]
19		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]				[REDACTED]
20		[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]				[REDACTED]

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Tab 2 – Potential Abusive

	A	B	C	D	E	F
1	Issue Number	Issue Name	Issue Description	POA	Disposition	Current Status (Opened or closed)
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 church classification.		Forward case to Group 7824	Open
4						
5	3	Fictitious Exemption Letter	Determination letter submitted appears questionable. May include incorrect information or may appear invalid due to format, font, etc.		Forward case to Group 7824	Open
6	4	Puerto Rico	Applicant usually has a Puerto Rico address. Activities involve elderly or low-income housing, operating a school, and head-start programs. The return address on the original or photocopy of the envelope may be [REDACTED]. Federal government grants is listed as the primary source of income. Other identifying factors include intention to build a 42 unit facility, no ownership of property, application showing [REDACTED].			

	A	B	C	D	E	F
1	Issue Number	Issue Name	Issue Description	POA	Disposition	Current Status (Opened or closed)
7						
8						
9	8	Charity Owned Life Insurance (CHOLI) or Annuity	Applicant may show that it is the beneficiary of an insurance policy and/or annuity. Individual loans money (possibly their IRA) to the charity; charity used the money to pay the policy costs/premiums and in turn the charity pays to the donor interest on the loan. May be referred to as a Charity Owned Life Insurance (CHOLI). May be administered by [REDACTED] [REDACTED] may also be mentioned in the application. Program involves a high value insurance policy, where the applicant will receive 10% of the face value of the insurance if they show that they are 501(c)(3).		Forward case to Group 7824	Open

	A	B	C	D	E	F
1	Issue Number	Issue Name	Issue Description	POA	Disposition	Current Status (Opened or closed)
10	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]
11	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]
12	11	Potentially Abusive Family Foundation	Private foundations with identical narrative descriptions, 5 page trust agreements, and husband / wife trustees.		Forward case to Group 7824	Open
13	12	Pain Management Clinics	Pain management clinics in [REDACTED] applying for exemption under 501 (c)(3) of the Code. These clinics appear to be involved in abusive schemes as they are forming to avoid state licensing and oversight requirements.		Forward case to Group 7824	Open
14	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]
15	14	[REDACTED] Foundations	Potentially abusive foundations formed in [REDACTED] Applicants all have Foundation in their name, requesting 509(a)(2) status, [REDACTED]		Forward case to Group 7824	Open
16	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]

	A	B	C	D	E	F
1	Issue Number	Issue Name	Issue Description	POA	Disposition	Current Status (Opened or closed)
17						
18						

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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)
Current Political Issues	501(c)(3), 501(c)(4), 501(c)(5), and 501(c)(6) organizations with indicators of significant amounts of political campaign intervention (raising questions as to exempt purpose and/or excess private benefit). Note: advocacy action type issues (e.g., lobbying) that are currently listed on the Case Assignment Guide (CAG) do not meet this criteria.	EI-1	x	Forward case to Group 7822.	Open

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Tab 4 – Coordinated Processing

	A	B	C	D	E
	Issue Name	Brief Issue Description	Issue Number	Coordinated Actions Taken	Current Status (Opened or closed)
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	Group Rulings	Cases that involve group rulings, whether parent applying for; or subordinate leaving a group ruling need to be worked in Group 7829. The only exception is cases that have been auto revoked..	5	Forward case to Group 7829	Open - 8/25/11

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Tab 5 - Watch List

	A	B	C	D	E	F
1	Issue Name	Watch Issue Description	Issue Number	Alerts (Year and number)	Disposition of Watch Issue	Current Status (Opened or closed)
	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. The software is provided for free, however, fees are charged for technical support by the for-profit.	1	x	Elevate case to your manager for contact with EO Tech- Peter Holiat	Open
2						
3						
4						
	Medical Marijuana	Cases involving Medical Marijuana	5	2010 - #1	Forward case to Group 7888, Denise Tamayo (coordinator). Note: the coordinator has permission to close "exclusively educational" organizations.	Open- 7/15-10
5						
6						
	Newspaper Entities	Newspapers requesting exemption as educational organizations.	9	2010- #1	Elevate case to your manager to forward to EO Technical.	Open 12/13/10
7						
8						
	Fire Fighter Organizations	Fire Fighter organizations located in [redacted] will be filing for retroactive reinstatement of exempt status due to the Auto-Revocation project.	11	2011- #1	Elevate case to your manager to forward to Group 7822 for coordination with Judy Kindell or Sharon Light (EO Director's senior tech advisors).	Open - 3/29/11
9						
10						
11						
	Green Energy Organizations	Organizations applying for 501C-3 status by providing green energy (electricity/power) to other organizations	14	2011- #1	Coordinate processing with Mitch Steele, Group 7827.	Open - 7/11/11
12						

	A	B	C	D	E	F
1	Issue Name	Watch Issue Description	Issue Number	Alerts (Year and number)	Disposition of Watch Issue	Current Status (Opened or closed)
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
13	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
14	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
15	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
16	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
17	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
18						