

File 04042013

Tab 1 – Potential Abusive Historical

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
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	
1	[REDACTED]		[REDACTED]							Guy Garman, Garmon	Guy Garman						
2	63 Testamentary Trusts (for 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.	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]	[REDACTED]					2
3	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]					[REDACTED]	[REDACTED]						
4	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]					[REDACTED]	[REDACTED]						
5	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]			[REDACTED]	[REDACTED]						
6	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]					[REDACTED]	[REDACTED]						
7	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].							[REDACTED]	[REDACTED]						[REDACTED]
8																	

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1	[REDACTED]		[REDACTED]														[REDACTED]
9	[REDACTED]		[REDACTED]														[REDACTED]
10	[REDACTED]		[REDACTED]														[REDACTED]
11	Potentially Abusive Family Foundation		Private foundations with identical narrative descriptions, 5 page trust agreements, and husband / wife trustees.														Forward case to Group 7827
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 7827
13	[REDACTED]		[REDACTED]														[REDACTED]
14	[REDACTED] Foundations		Potentially abusive foundations formed in [REDACTED]. Applicants all have Foundation in their name, requesting 509(a)(2) status.														Forward case to Group 7827
15	[REDACTED]		[REDACTED]														[REDACTED]
16																	

File 04042013

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 7827	Open
4	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 7827	Open
5						
6	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] 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 7827	Open

	A	B	C	D	E	F
	Issue Number	Issue Name	Issue Description	POA	Disposition	Current Status (Opened or closed)
1	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]
7	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]
8	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]
9	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]
10	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11						
12						
13						
14						

File 04042013

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 7823.	Open



File 04042013

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	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

File 04042013

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)
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	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 7828.	Open - 5/6/11
8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

	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]
11						
12	Paying National Debt	Organizations formed to pay down the national debt	26	2012 -#1	Forward case to Group 7823 to coordinate with EOT/EOG.	Open 3/26/12
13	Supporting Organizations (SO's) - 509(a)(3)	Forms 1023 and 8940 submitted by organizations seeking Type I SO status where: a) there is other than the unconditional power to appoint and remove the majority of the directors or trustees. b) there is more than one supported organization. c) it appears that the supported organization does not unconditionally control the supporting organization.	27	2013-#1	Transfer case to EOT.	Open 3/22/13
14	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]