

File 081210
Tab 1 - TAG

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1																
2																
3	1	Corporation Sole	The FOL 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	Letter	If you fill out a 1023 exemption request, you must also fill out your group manager so that it can be forwarded through management channels to the TAG Coordinator.	and head-start programs. The return address on the original or photocopy of the envelope is used.	Federal government grants is listed as the primary source of income. 02 organizations where	Fraud indications.										
6	4	Puerto Rico	Applicant usually has a Puerto Rico address. Activities involve elderly housing for the very low income, operating a school.	completes 1023 free of charge.	We have also identified 4 cases where	Not yet determined.										
7																
8																
9																
10																
11																

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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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
14																		
15																		
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													2
17																		
18	185 Cases				TAU Category: Same address. 176 cases using same address. Promoter was [redacted] Add info letter used by agents was coordinated with Headquarters and was received from Area Counsel. Some organizations disassociated themselves with [redacted]													5
19																		
20																		

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Tab 3 – Emerging Issues

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	A	B	C	D	E	F	G	H
1	Issue Name	Issue Description	Issue Number	Years (Year and number)	Disposition of Emerging Issue	Current Status (Opened or closed)		
2	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] bank.	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		
3	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. Liz Hofacre is coordinating. These cases are currently being coordinated with EOT.	Open		

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Tab 4 – Coordinated Processing

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

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Tab 5 – BOLO List

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	A	B	C	D	E	F	G	H
1	Issue Name	Watch Issue Description		Issue Number	Alerts (Year and number)	Disposition of Watch Issue	Current Status (Opened or closed)	
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								
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	x	New applications are subject to secondary screening in Group 7821. Wayne Bothe is the coordinator.	Open-4/20/10	
6								
7								
8	Medical Marijuana	Email dated 7/15/10. Look for cases involving Medical Marijuana		7	x	Forward cases to processing who will forward the cases to Denise Tamayo, group 7888	Open-7-15-10	

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	A	B	C	D	E	F	G	H
1	Issue Name	Watch Issue Description	Issue Number	Alert # and Number		Disposition of Watch Issue	Current Status (Open or Closed)	
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]
12	Occupied Territory Advocacy	<p>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] applications may be inflammatory, advocate a one sided point of view and promotional materials may signify propaganda.</p>	[REDACTED]	11	Alert #1 8/6/10	If you see these cases, please forward to the TAG Group, 7830.	Open- 8/6/10	[REDACTED]
13	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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	A	B	C	D	E	F	G	H
1	Issue Name	Watch Issue Description	Issue Number	Alerts (Year and number)	Disposition of Watch Issue	Current Status (Opened or closed)		
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.		Alert #3 13 8/12/10	These cases should be forwarded to Group 7821	Open-8/12/10		