

CREW | citizens for responsibility and ethics in washington

March 22, 2018

The Honorable David J. Kautter
Acting Commissioner
Internal Revenue Service
1111 Constitution Ave., N.W.
Washington, DC 20224

By electronic mail (IRS.Commissioner@IRS.gov) and First Class mail

Dear Acting Commissioner Kautter:

Citizens for Responsibility and Ethics in Washington (“CREW”) respectfully requests the Internal Revenue Service (“IRS”) investigate whether American Policy Coalition, Inc. (“APC”), a nonprofit organization exempt from taxation pursuant to section 501(c)(4) of the Internal Revenue Code (“Code”), failed to file its 2015 tax return on time.

American Policy Coalition, Inc.’s Failure to File Its Tax Return on Time

APC is a nonprofit corporation established in Kentucky in 2011 as BluegrassVotes.org, Inc.¹ In November 2015, BluegrassVotes.org changed its name to American Policy Coalition, Inc.²

As a section 501(c)(4) tax-exempt organization, APC is required to file annual Form 990 tax returns.³ The tax returns must be filed within four and a half months after the end of the organization’s fiscal year.⁴ For organizations like PAC that use a tax year ending on September 30, the annual Form 990 is due on February 15 of the following year.⁵ The IRS automatically grants one three-month extension, and tax-exempt organizations may request – and are routinely granted – a second three-month extension for reasonable cause.⁶

Since forming and through its 2014 tax year, BluegrassVotes.org, Inc. filed Form 990-N “e-Postcard” tax returns using the legal name Bluegrass Votes.⁷ APC’s 2015 Form 990, covering

¹ BluegrassVotes.org, Inc., Articles of Incorporation, filed Aug., 30, 2011, available at [http://apps.sos.ky.gov/ImageWebViewer/\(S\(e15wyp55wvnrvx55vok4oc3k\)\)/OBDBDisplayImage.aspx?id=4886351](http://apps.sos.ky.gov/ImageWebViewer/(S(e15wyp55wvnrvx55vok4oc3k))/OBDBDisplayImage.aspx?id=4886351).

² BluegrassVotes.org, Inc., Articles of Amendment, filed Nov. 18, 2015, available at [http://apps.sos.ky.gov/ImageWebViewer/\(S\(3p4wyk45yj00fbbwtzihzyqo\)\)/OBDBDisplayImage.aspx?id=6352325](http://apps.sos.ky.gov/ImageWebViewer/(S(3p4wyk45yj00fbbwtzihzyqo))/OBDBDisplayImage.aspx?id=6352325).

³ 26 U.S.C. § 6033(a)(1); Treas. Reg. § 1-6033-2(a).

⁴ Treas. Reg. § 1-6033-2(e).

⁵ See <https://www.irs.gov/charities-non-profits/political-organizations/exempt-organization-filing-requirements-form-990-due-date>.

⁶ See <https://www.irs.gov/charities-non-profits/political-organizations/exempt-organization-filing-requirements-extending-due-date-for-form-990>.

⁷ See, e.g., Bluegrass Votes, 2014 Form 990-N, available at <https://apps.irs.gov/app/eos/displayEPostcard.do?dispatchMethod=displayEpostInfo&ePostcardId=3745107&ein=453213088&zipCode=&country=US&deductibility>

Oct. 1, 2015 to September 30, 2016, initially was due February 15, 2017. If the organization received both of the allowable three-month extensions, APC's 2015 Form 990 due date was August 15, 2017.

To date, the IRS does not appear to have received APC's 2015 Form 990 tax return. Public information about tax-exempt organizations is available in the IRS's Exempt Organizations Business Master File Extract ("EO BMF"), which "includes cumulative information on exempt organizations" with data that is "extracted monthly," is "available by state and region," and represents "the most recent information the IRS has for these organizations."⁸ The EO BMF was updated most recently on March 12, 2018.

CREW searched the comma separated value EO BMF files for each region on March 13, 2018 using the terms "American Policy Coalition," "Bluegrass Votes," and "BluegrassVotes." No information appears available under the names "American Policy Coalition" or "Bluegrass Votes," but the EO BMF lists a BluegrassVotes in Kentucky. According to that listing, the most recent information available for the group covers the tax period ending in September 2015, meaning it was extracted from APC/BluegrassVotes's 2014 Form 990-N. By contrast, the EO BMF already contains 2016 tax year information for nonprofits that file using a calendar year cycle. For instance, One Nation, a section 501(c)(4) tax-exempt organization based in Virginia that uses a calendar year cycle, filed its 2016 Form 990 on November 15, 2017.⁹ The EO BMF listing for One Nation includes information through the tax period ending December 2016.

APC's 2015 Form 990 itself also does not appear available from the IRS. In late August 2017, CREW submitted a Form 4506-A request to the IRS's Return and Income Verification Services Unit in Ogden, Utah for APC's 2015 Form 990. The IRS replied in a letter, dated September 15, 2017, stating, "We have no record of any organization with the name or taxpayer identification number you provided."¹⁰ CREW sent a second Form 4506-A request to the IRS on December 5, 2017, this time using the name Bluegrass Votes.¹¹ CREW has not yet received a response to that request. On March 16, 2018, CREW followed up by calling the IRS using the Tax Exempt and Government Entities Customer Account Services phone number to ask about APC's 2015 Form 990 tax return. The IRS representative who took CREW's call said that if the information from the 2015 return was not in the EO BMF, it meant the agency had not received it yet. In addition, outside services such as Guidestar that provide the public information about tax-exempt organizations, including Form 990 tax returns provided to them by the IRS, do not appear to have APC's 2015 Form 990.¹²

[=&dispatchMethod=searchEpostcard&isDescending=false&city=&ein1=45-3213088&postDateFrom=&exemptTypeCode=&sortColumn=ein&totalResults=4&names=&resultsPerPage=25&indexOffirstRow=0&postDateTo=&searchChoice=ePostcard&state=All.](#)

⁸ See <https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf>; https://www.irs.gov/pub/irs-soi/eo_info.pdf.

⁹ One Nation, 2016 Form 990, available at <https://www.documentcloud.org/documents/4251744-One-Nation-990-2016.html>.

¹⁰ A copy of the letter CREW received from the IRS is attached as Exhibit A.

¹¹ A copy of the December Form 4506-A request is attached as Exhibit B.

¹² See <https://www.guidestar.org/profile/45-3213088>.

In a further attempt to obtain APC's 2015 Form 990, CREW also sent letters requesting it from the organization on September 18, 2017, using three different addresses that have been listed for APC in either corporate or Federal Election Commission ("FEC") filings.¹³ CREW has not received a response to any of these requests, though one letter sent to a Montana address listed in Kentucky corporate filings was returned unopened with notation from the U.S. Post Office that there was "no mail receptacle, unable to forward."¹⁴

Violation

26 U.S.C. § 6033

Tax-exempt organizations are required to file annual Form 990 tax returns, and must file them on time.¹⁵ Those tax returns are due within four and a half months after the end of the organization's fiscal year.¹⁶ Tax-exempt organizations with more than \$1 million in gross receipts may be penalized up to \$100 per day for filing late.¹⁷

APC's 2015 tax return was due February 15, 2017 and no later than August 15, 2017 if the group received the two allowed extensions, meaning that if the return has still not been filed it is between 219 and 400 days late. In addition, APC's gross receipts must have been more than \$1 million during its 2015 tax year. According to FEC records, in the time period covered by APC's 2015 tax return, October 1, 2015 to September 30, 2016, APC contributed \$2,202,000 to independent-expenditure only committees.¹⁸ Since APC, under its prior name Bluegrass Votes, filed a Form 990-N reporting gross receipts not greater than \$50,000 for its 2014 tax year, the organization could not have contributed \$2,202,000 to political committees without having gross receipts of more than \$1 million during its 2015 tax year.¹⁹

¹³ Copies of the letters are attached as Exhibit C.

¹⁴ A copy of the returned letter's envelope is attached as Exhibit D. The Montana address is the principal office address currently on file with the Kentucky Secretary of State. APC changed its principal office address on September 18, 2017. See <https://app.sos.ky.gov/corpscans/78/0799178-09-99998-20170918-POC-6996642-PU.pdf>. CREW also sent a request letter to APC's previous principal office address on file with the Kentucky Secretary of state as well as to a Hyattsville, Maryland post office box that has been listed as APC's address in reports filed with the FEC by political committees that received contributions from APC. See, e.g., Americans United for Values, FEC Form 3X, Pre-Special Election Report, Apr. 6, 2017, available at <http://docquery.fec.gov/pdf/910/201704069052024910/201704069052024910.pdf>.

¹⁵ 26 U.S.C. § 6033(a)(1); Treas. Reg. § 1-6033-2(a).

¹⁶ Treas. Reg. § 1-6033-2(e).

¹⁷ 26 U.S.C. § 6033(n); 26 U.S.C. § 6652(c)(1)(A)(ii); Treas. Reg. § 1-6033-2(f). The maximum penalty for late filing for a group with gross receipts of more than \$1 million is \$50,000. 26 U.S.C. § 6652(c)(1)(A)(ii).

¹⁸ Americans United for Values, FEC Form 3X, 2016 April Quarterly Report, April 14, 2016, available at <http://docquery.fec.gov/pdf/407/201604149012334407/201604149012334407.pdf>; SEALs for Truth, FEC Form 3X, 2016 October Quarterly Report, Oct. 14, 2016, available at <http://docquery.fec.gov/pdf/631/201610149032521631/201610149032521631.pdf>; Fighting for Ohio Fund, FEC Form 3X, 2016 October Quarterly Report, Amended, October 27, 2016, available at <http://docquery.fec.gov/pdf/272/201610279036996272/201610279036996272.pdf>.

¹⁹ Bluegrass Votes, 2014 Form 990-N.

Conclusion

Based on the publicly available information, APC apparently failed to file its 2015 tax return on time and is at least 219 days late in filing. Therefore, the IRS should investigate APC and, should it find that APC has violated its obligations under the Code, take appropriate action.

Thank you for your prompt attention to this matter.

Sincerely,


A handwritten signature in blue ink, appearing to read 'Noah Bookbinder', with a stylized flourish at the end.

Noah Bookbinder
Executive Director
Citizens for Responsibility and Ethics in Washington

EXHIBIT A

OGDEN UT 84201-0028

In reply refer to: 0420304578
Sep. 15, 2017 LTR 3983C 0
45-3213088 201512 67
Input Op: 0420304578 00024599
BODC: TE


CITIZENS FOR RESPONSIBILITY AND
ETHICS IN WASHINGTON
ATTN: MATT CORLEY
455 MASSACHUSETTS AVE NW, FL 6
WASHINGTON DC 20001

120990

Taxpayer identification number: 45-3213088
Organization: AMERICAN POLICY COALITION

Forms: 990

Tax years or periods: Dec. 31, 2015 Dec. 31, 2016

Dear Taxpayer:

We received your request for copies of the forms listed above.

We can't provide copies of the forms you requested. We have no record of any organization with the name or taxpayer identification number you provided.

If you have any questions, write us at the address shown at the top of the first page of this letter, or you can call us at 1-877-829-5500.

When you write, include a copy of this letter and provide, in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,



Brett S. Bemenderfer
Department Manager, IVES/RAIVS

EXHIBIT B

Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

▶ **Type or print clearly. Request may be rejected if the form is incomplete or illegible.**
 ▶ **Information about Form 4506-A and its separate instructions is at www.irs.gov/form4506.**



You may not have to complete Form 4506-A to get the copies you need.

- **Internet. Form 8871**, Political Organization Notice of Section 527 Status, and **Form 8872**, Political Organization Report of Contributions and Expenditures, are available for inspection from the Internet. The website address for both forms is www.irs.gov/polorgs.
- **Public disclosure by the organization.** Exempt or political organizations must make their returns, reports, notices, and exempt applications available for public inspection. You can visit the organization to inspect the material instead of requesting it from the IRS. The organization may be able to mail the copies to you.
- **Form 990-N (e-Postcard) annual electronic notice is available for inspection on IRS.gov using Exempt Organization Select Check (see instructions).**

1 Exempt or political organization. Complete a separate Form 4506-A for each organization.

Name Bluegrass Votes -- INCLUDE SCHEDULE B	Employer identification number 45-3213088
Address 3 Nelson Court	
City or town, state or province, country, and ZIP or foreign postal code Covington, KY 41015	

2 Requester

Name Citizens for Responsibility and Ethics in Washington	Contact person Matt Corley
Address 455 Massachusetts Ave NW	
City or town, state or province, country, and ZIP or foreign postal code Washington, DC 20001	
Phone 202-408-5565	
Date 12/5/2017	

3 Category of requester: Commercial user Non-commercial scientific institution Media Educational institution All others

You must check a box. Name of Media Outlet _____

4 Reason for request. All requesters except for commercial users must provide an explanation of how the records will be used to avoid being charged the commercial rate. Attach additional sheets if necessary.

Research

Lines 5-9. For each applicable form, check the box(es) for the item(s) you are requesting. You may request more than one form. For each form requested, check either the copy, inspection, DVD, or Sample DVD box and enter the specific tax year(s), as indicated. If ordering a partial set on DVD or Sample DVD, indicate the format, state(s), and month(s) requested.

Note. DVD and Sample DVD are not available for individual exempt organizations.

5 Form 990, Form 990-EZ:

a Paper request: Copy Inspection
 Tax year(s) or period(s) requested: **2015** ; **2016** ; _____
 YYYYMM YYYYMM YYYYMM

b DVD request: DVD Sample DVD
 Format: Alchemy Raw
 State(s): _____ ; _____ ; _____
 Calendar year(s): _____ ; _____ ; _____

6 Form 990-PF:

a Paper request: Copy Inspection
 Tax year(s) or period(s) requested: _____ ; _____ ; _____
 YYYYMM YYYYMM YYYYMM

b DVD request: DVD Sample DVD
 Format: Alchemy Raw
 State(s): _____ ; _____ ; _____
 Calendar year(s): _____ ; _____ ; _____

7 Form 990-T (501(c)(3) organizations filed after August 17, 2006):

a Paper request: Copy Inspection
 Tax year(s) or period(s) requested: _____ ; _____ ; _____
 YYYYMM YYYYMM YYYYMM

b DVD request: DVD Sample DVD
 Format: Alchemy Raw
 State(s): _____ ; _____ ; _____
 Calendar year(s): _____ ; _____ ; _____

8 Form 5227 (for tax years beginning after December 31, 2006):

Paper request: Copy Inspection
 Tax year(s) or period(s) requested: _____ ; _____ ; _____
 YYYYMM YYYYMM YYYYMM

9 Form 1023 Form 1023-EZ Form 1024
 Determination Letter
 Updated Determination Letter

IRS Use Only

The form requested above was inspected by (name of requester)	IRS office where inspection was made
Signature of employee present at inspection	Date

EXHIBIT C

September 18, 2017

American Policy Coalition
3 Nelson Court
Covington, KY 41015

To Whom It May Concern:

Pursuant to the Internal Revenue Code (“Code”) and Internal Revenue Service (“IRS”) regulations, Citizens for Responsibility and Ethics in Washington (“CREW”) hereby requests a copy of the American Policy Coalition’s 2015 Form 990 tax return, for the tax period 10/01/2015 to 9/30/2016, filed with the IRS, including all schedules, attachments, and supporting documents.

The Code and IRS regulations require all entities organized under section 501(c) to make their annual tax returns available for inspection and copying. 26 U.S.C. § 6104(d)(1); 26 C.F.R. § 301.6104(d)–1(a). IRS regulations require 501(c) organizations to provide an exact copy of the filed tax return, including all information furnished to the IRS on the return and all schedules, attachments, and supporting documents. 26 C.F.R. § 301.6104(d)–1(b)(4)(i). The Code and IRS regulations permit an organization not to publicly disclose the name or address of any contributor to the organization provided to the IRS on Schedule B. 26 U.S.C. § 6104(d)(3)(A); 26 C.F.R. § 301.6104(d)–1(b)(4)(ii). However, the organization must make available to the public all other information provided to the IRS on the Schedule B, including the total amount of contributions from each contributor. *See* Schedule B, General Instructions, Public Inspection, at 5 (2012) (“All other information, including the amount of contributions . . . is required to be made available for public inspection unless it clearly identifies the contributor.”); Instructions for Form 990 Return of Organization Exempt from Income Tax, Appendix D, at 74-75 (2012); *see also* 26 C.F.R. § 301.6104(b)–1(b)(2). CREW specifically requests a copy of the American Policy Coalition’s Schedule B filed as part of its 2015 Form 990 tax return.

Fees for copying the return must be reasonable and cannot exceed the applicable per-page copying charges for IRS Freedom of Information Act (“FOIA”) requests, plus actual postage costs. 26 C.F.R. § 301.6104(d)–1(d)(3). The current per-page copying charge for IRS FOIA requests is 20 cents per page. *See* IRS Freedom of Information Act Guidelines, Appendix B (*available at*: http://www.irs.gov/pub/irs-utl/irs_foia_guide.pdf). If payment for copying is required in advance, please notify me immediately at (202) 408-5565.

Form 990 tax returns requested in writing must be provided within 30 days of receipt of the request. 26 U.S.C. § 6104(d)(1)(B); 26 C.F.R. § 301.6104(d)–1(d)(2)(ii). Failure to comply with this request can result in civil fines up to \$10,000 per report requested, and an additional fine of \$5,000 for a willful failure to comply. 26 U.S.C. §§ 6652(c)(1)(C), 6685.

Please send the requested documents to Matt Corley, Citizens for Responsibility and Ethics in Washington, 455 Massachusetts Ave, NW Washington, D.C. 20001 or mcorley@citizensforethics.org.

If you have any questions about this request, please contact me at (202) 408-5565.

Sincerely,

Matt Corley
Chief Investigator
Citizens for Responsibility and Ethics in
Washington

September 18, 2017

American Policy Coalition
1013 Main Street, Ste. 1
Thompson Falls, MT 59873

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If you have any questions about this request, please contact me at (202) 408-5565.

Sincerely,

Matt Corley
Chief Investigator
Citizens for Responsibility and Ethics in
Washington

CREW | citizens for responsibility and ethics in washington

September 18, 2017

American Policy Coalition
PO Box 8294
Hyattsville, MD 20787

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If you have any questions about this request, please contact me at (202) 408-5565.

Sincerely,

Matt Corley
Chief Investigator
Citizens for Responsibility and Ethics in
Washington

EXHIBIT D

Matt Coates

Citizens for Responsibility and Ethics in Washington
455 Massachusetts Ave NW
Washington, DC 20001

CAP DISTRICT
HD-207
19 SEP '17
PM 4 L



UNITED STATES POSTAGE
ELECTRONIC DELIVERY
\$ 000.460
02 1P
0000275486 SEP 18 2017
MAILED FROM ZIP CODE 20001

American Policy Coalition
1013 Main Street, Ste. 1
Thompson Falls, MT 59873

POSTAGE WILL BE PAID BY ADDRESSEE
NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES
PERMIT NO. 22891 WDC 1
7289/25/17
RETURN TO SENDER
NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES
RMR BC: 20091252199 *72417-04888-19-38
455 MASSACHUSETTS AVE NW
WASHINGTON DC 20001