

July 13, 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

Re: Complaint against Go West Virginia, Inc.

Dear Acting Commissioner Kautter:

Citizens for Responsibility and Ethics in Washington (“CREW”) respectfully requests the Internal Revenue Service (“IRS”) investigate whether Go West Virginia, Inc. (“Go West Virginia”), a nonprofit organization exempt from taxation pursuant to section 501(c)(4) of the Internal Revenue Code (“Code”), is operated primarily to influence political campaigns in violation of the Code.¹

In 2016, Go West Virginia contributed \$463,000 to a political organization, and that expenditure accounted for 69.9% of its total spending during the year. Similarly, over the course of the entire 2015-16 election cycle, political spending accounted for 59.3% of Go West Virginia’s total spending. As a result, political activity apparently is the group’s primary activity.

Go West Virginia, Inc.’s Political Activity

Go West Virginia is a nonprofit corporation established in 2013 and incorporated in Delaware.² During the five weeks leading up to the 2016 election, Go West Virginia made four contributions totaling \$463,000 to Grow WV Inc. (“Grow WV”), a federal independent expenditure-only committee, commonly known as a super PAC.³ These expenditures were in

¹ CREW submits this letter in lieu of Form 13909; a copy is being sent to the Dallas office.

² Go West Virginia lists West Virginia as its state of legal domicile on its Form 990 tax returns. *See, e.g.*, Go West Virginia, Inc. 2016 Form 990, at 1 (excerpts attached as Exhibit A). However, the group is incorporated in Delaware. Go West Virginia, Inc., Entity Details, Delaware Department of State, November 12, 2013 (attached as Exhibit B).

³ Grow WV Inc, FEC Form 3X, 2016 Pre-General Report, Oct. 27, 2016, available at <https://bit.ly/2L8pEi8>; Grow WV Inc, FEC Form 3X, 2016 Post-General Report, Amended, May 16, 2017, available at <https://bit.ly/2umyPVr>. Political contributions by tax exempt organizations to federal super PACs should be disclosed both in Federal Election Commission reports filed by the super PAC and in Schedule C forms filed by the tax-exempt organization along with its Form 990 tax returns. *See* IRS, 2016 Instructions for Schedule C (Form 990 or 990-EZ), at 3-4. Go West Virginia, however, failed to file a Schedule C with its tax return, although it did list the spending as a “political contribution” on a Schedule I, which is used to disclose grants to other organizations. Go West Virginia, Inc. 2016 Form 990, Schedule I.

addition to \$15,000 that Go West Virginia contributed to Grow WV in September 2015.⁴ Super PACs such as Grow WV are organized and operated primarily for the purpose of making independent political expenditures, and thus are political organizations under section 527 of the Code.⁵

The ties between Go West Virginia and Grow WV run deep. First, both organizations share the same address, a post office box in West Virginia.⁶ Second, the groups share key personnel. Mark Scott serves as the president of Go West Virginia and the treasurer of Grow WV.⁷ In addition, both entities share Eric Lycan as their counsel.⁸ Third, Go West Virginia is a significant contributor to Grow WV. In 2016, Go West Virginia's contributions accounted for more than half of Grow WV's total fundraising for the year.⁹ Go West Virginia also contributed \$355,000 to Grow WV in 2014, providing roughly a quarter of the super PAC's total funding that year, and Go West Virginia's \$15,000 contribution to Grow WV in 2015 accounted for three quarters of the super PAC's total 2015 funding.¹⁰

As a super PAC, Grow WV is organized for the purpose of making independent political expenditures, and indeed, it spent significant funds on political ads in West Virginia state and federal elections. As detailed above, a sizable portion of those funds came from Go West Virginia. In October and November 2016, Grow WV spent \$397,032 on television advertising, with about half of these expenditures disclosed as spending for "nonfederal candidate(s)."¹¹ This effort included ads criticizing Stephen Skinner, a candidate for the West Virginia state senate.¹² Grow WV may have also spent funds on additional television ads that supported or opposed political candidates. A document on file with the Federal Communications Commission shows a purchase request by Grow WV for ads about "Republican State Senate Candidates."¹³ In addition, Grow WV spent \$75,000 on print advertising and \$219,003 on direct mail in October

⁴ Grow WV Inc, FEC Form 3X, 2015 Year-End Report, Jan. 29, 2016, available at <https://bit.ly/2xnMAYy>.

⁵ 26 U.S.C. § 527(e)(1).

⁶ Grow WV Inc, FEC Form 1, Statement of Organization, Amended, Apr. 1, 2015, available at <https://bit.ly/2Jj8mBE>; Go West Virginia, Inc. 2016 Form 990, at 1.

⁷ Go West Virginia, Inc. 2016 Form 990, Part VII; Grow WV Inc, FEC Form 3X, 2016 Year-End Report, Jan. 19, 2016, available at <https://bit.ly/2LaqJ9h>.

⁸ See Eric Lycan Profile, Dinsmore (identifying Lycan as a partner at the firm and as having represented both entities), available at <https://bit.ly/2M7piJQ>; Grow WV Inc, FEC Form 1, Statement of Organization, Amended, Apr. 1, 2015; David Gutman, Secretive conservative group holding \$100K fundraiser in Charleston, *Charleston Gazette-Mail*, Mar. 7, 2015, available at <https://bit.ly/2ug2Nu6>.

⁹ Grow WV Inc, FEC Form 3X, 2016 Year-End Report, Jan. 19, 2016.

¹⁰ Grow WV Inc, FEC Form 3X, 2014 Post-General Report, Dec. 4, 2014, available at <https://bit.ly/2IYF4F2>; Grow WV Inc, FEC Form 3X, 2014 Year-End Report, Jan. 31, 2015, available at <https://bit.ly/2JjMA1u>; Grow WV Inc, FEC Form 3X, 2015 Year-End Report, Jan. 29, 2016.

¹¹ Grow WV Inc, FEC Form 3X, 2016 Pre-General Report, Oct. 27, 2016; Grow WV Inc, FEC Form 3X, 2016 Post-General Report, Amended, May 16, 2017.

¹² Emily Daniels, Negative campaign ads at forefront of 2016 local election cycle, *The Journal*, Nov. 5, 2016, available at <https://bit.ly/2H15TX7>.

¹³ See Record of Request for Purchase of Political Time, Oct. 10, 2016, available at <https://bit.ly/2sRyido>.

and November 2016, again disclosing some of the expenditures as for “nonfederal candidate(s).”¹⁴

In addition to its state-level spending, Grow WV spent \$38,968 on federal independent expenditures opposing presidential candidate Hillary Clinton and \$2,500 on federal independent expenditures supporting West Virginia Rep. Alex Mooney.¹⁵ Grow WV also contributed \$14,000 to Growth & Opportunity PAC, Inc., another federal super PAC.¹⁶

In 2016, Go West Virginia spent a total of \$661,829.¹⁷ Of that total, \$463,000 or 69.9% was spent contributing to Grow WV. As detailed above, the contribution to Grow WV funded political campaign activity. Thus, political campaign activity appears to have been Go West Virginia’s primary purpose in 2016. When Go West Virginia’s spending is viewed across the entire 2015-16 political cycle, the same conclusion holds. Go West Virginia contributed an additional \$15,000 to Grow WV in 2015 out of \$143,999 in total expenditures.¹⁸ Thus, for that period, contributions to super PAC Grow WV accounted for 59.3% of Go West Virginia’s total expenditures.

Political Activity Under Section 501(c)(4)

Section 501(c)(4) provides tax-exempt status to organizations “not organized for profit but operated exclusively for the promotion of social welfare.”¹⁹ IRS regulations interpret the statute to mean a section 501(c)(4) organization must be “primarily engaged in promoting in some way the common good and general welfare of the people of the community.”²⁰ The regulations further provide that “direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office” does not promote social welfare.²¹

The IRS has not further defined the “primary activity” standard, and provides only that all the facts and circumstances are to be taken into account in determining the “primary activity”

¹⁴ Grow WV Inc, FEC Form 3X, 2016 Pre-General Report, Oct. 27, 2016; Grow WV Inc, FEC Form 3X, 2016 Post-General Report, Amended, May 16, 2017.

¹⁵ Grow WV Inc, FEC Form 3X, 2016 Pre-General Report, Oct. 27, 2016; Grow WV Inc, FEC Form 3X, 2016 Post-General Report, Amended, May 16, 2017.

¹⁶ *Id.*; Growth & Opportunity PAC, Inc., FEC Form 1, Statement of Organization, July 1, 2015, *available at* <https://bit.ly/2NDtYYB>.

¹⁷ Go West Virginia, Inc. 2016 Form 990, Part I, Line 18.

¹⁸ Go West Virginia, Inc. 2015 Form 990, Part I, Line 18 (excerpts attached as Exhibit C).

¹⁹ 26 U.S.C. § 501(c)(4).

²⁰ Treas. Reg. § 1.501(c)(4)-1(a)(2)(i). By allowing section 501(c)(4) organizations to be only “primarily” engaged in social welfare, the regulation misinterprets the plain meaning of the word “exclusively” in the statute. This complaint analyzes Go West Virginia’s conduct using the “primarily” standard. Under a correct interpretation of the statute, Go West Virginia’s political spending unquestionably would violate its tax-exempt status.

²¹ Treas. Reg. § 1.501(c)(4)-1(a)(2)(ii).

of a section 501(c)(4) organization.²² Internal IRS training materials, however, assert section 501(c) organizations (other than section 501(c)(3) charities) “may generally make expenditures for political activities as long as such activities, in conjunction with any other non-qualifying activities, do not constitute the organization’s *primary activity (51%)*.”²³

Contributions to political organizations are direct or indirect participation or intervention in political campaigns. “Contributions to political campaign funds . . . clearly violate the prohibition on political campaign intervention” for section 501(c)(3) organizations,²⁴ and prohibited political intervention for section 501(c)(3) organizations constitutes political activity for section 501(c)(4) groups like Go West Virginia.²⁵ Accordingly, Go West Virginia’s contributions to the Grow WV constitute political campaign activities.

Violation

26 U.S.C. § 501(c)(4)

Even under the IRS’s misinterpretation of section 501(c)(4), and certainly under the plain language of the statute, Go West Virginia’s political activity in 2016 and in the 2015-16 election cycle exceeded the amount permitted. Go West Virginia spent 69.9% of its total expenditures on political activity in 2016 and 59.3% of its total spending on political activity in 2015-16, apparently violating the organization’s tax-exempt status.

Conclusion

Based on the publicly available information, Go West Virginia’s activities do not comport with its claimed status as a section 501(c)(4) tax-exempt organization. Therefore, the IRS should investigate Go West Virginia and, should it find that Go West Virginia has violated its tax-exempt status, take appropriate action, which may include revoking its section 501(c)(4) status, imposing any applicable excise taxes under section 4958 for excess benefit transactions, and treating Go West Virginia as a taxable corporation or a section 527 political organization.

²² Rev. Rul. 68-45, 1968-1 C.B. 259.

²³ Exempt Organizations Determinations Unit 2, Student Guide, Training 29450-002 (Rev. 9-2009), at 7-19 (emphasis added), available at <https://bit.ly/2F0srGI>.

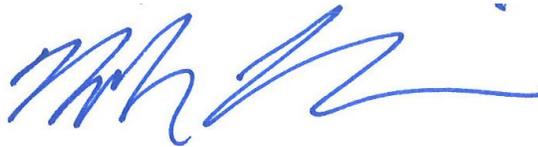
²⁴ IRS, Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations, FS-2006-17, February 2006; see also, e.g., IRS website, The Restriction of Political Campaign Intervention by Section 501(c)(3) Tax-Exempt Organizations, Mar. 5, 2014, available at <https://bit.ly/1ev87z2>.

²⁵ See, e.g., Notice of Proposed Rulemaking, Guidance for Tax-Exempt Social Welfare Organizations on Candidate-Related Political Activities, 78 Fed. Reg. 71535, 71536 (proposed Nov. 29, 2013) (“the IRS generally applies the same facts and circumstances analysis under section 501(c)(4)” as it does under section 501(c)(3)); Rev. Rul. 81-95 (citing examples of political intervention prohibited under section 501(c)(3) in determining political activity for section 501(c)(4) organizations); Priv. Ltr. Rul. 9652026 (Oct. 1, 1996) (“[A]ny activities constituting prohibited political intervention by a section 501(c)(3) organization are activities that must be less than the primary activities of a section 501(c)(4) organization.”).

Hon. David J. Kautter
July 13, 2018
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Thank you for your prompt attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Noah Bookbinder', with a long horizontal flourish extending to the right.

Noah Bookbinder
Executive Director

Encls.

cc: IRS-EO Classification

EXHIBIT A

Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public
 Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2016

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 01-01-2016, and ending 12-31-2016

B Check if applicable:
 Address change
 Name change
 Initial return
 Final
 Return/terminated
 Amended return
 Application pending

C Name of organization: **GO WEST VIRGINIA INC**
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: **PO BOX 2195**
 City or town, state or province, country, and ZIP or foreign postal code: **ELKINS, WV 26241**

D Employer identification number: **46-4797901**

E Telephone number: **(304) 637-8211**

G Gross receipts: **\$ 634,160**

F Name and address of principal officer:
MARK SCOTT
PO BOX 2195
ELKINS, WV 26241

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) (4) ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ **WWW.GOWV.ORG**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **2013** **M** State of legal domicile: **WV**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities Go West Virginia, Inc is dedicated to advocating and educating the public on issues including economic growth and job creation. We will develop and advance an agenda for West Virginia to promote real policy solutions to create jobs, responsibly develop our plentiful energy resources, and empower the private sector TO move West Virginia forward. Go West Virginia promotes real solutions to pressing policy questions, EQUIPS THE PUBLIC WITH INFORMATION , and encourage citizens and policymakers to take action.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	3
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	3
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	1
	6 Total number of volunteers (estimate if necessary)	6	3
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	154,400	634,160
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	154,400	634,160
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	15,000	463,000
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	32,739	30,023
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 72,837		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	96,260	168,806
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	143,999	661,829	
19 Revenue less expenses Subtract line 18 from line 12	10,401	-27,669	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	46,761	19,092
	22 Net assets or fund balances Subtract line 21 from line 20	46,761	19,092

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: _____
 Type or print name and title: **MARK SCOTT PRESIDENT**

Paid Preparer Use Only

Print/Type preparer's name: **PATRICK F JONES CPA** Preparer's signature: **PATRICK F JONES CPA**
 Firm's name: **STREETMAN JONES & POWERS LLC**
 Firm's address: **171 CHURCH STREET STE 240 CHARLESTON, SC 29401**

May the IRS discuss this return with the preparer shown above? (see instructions)
For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

Go West Virginia, Inc is dedicated to advocating and educating the public on issues including

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O
3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 68,408 including grants of \$) (Revenue \$)
See Additional Data

4b (Code) (Expenses \$ 47,238 including grants of \$) (Revenue \$)
See Additional Data

4c (Code) (Expenses \$ 463,000 including grants of \$ 463,000) (Revenue \$)
See Additional Data

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 578,646

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		No
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		No
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		No
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No

**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Department of the
Treasury
Internal Revenue Service
Name of the organization
GO WEST VIRGINIA INC

2016

Open to Public
Inspection

Employer identification number
46-4797901

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) GROW WV INC PO BOX 2195 ELKINS, WV 26241	47-0970992	527	463,000				POLITICAL CONTRIBUTION
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table							▶
3 Enter total number of other organizations listed in the line 1 table							▶

EXHIBIT B

Department of State: Division of Corporations

[Allowable Characters](#)**HOME**

About Agency
Secretary's Letter
Newsroom
Frequent Questions
Related Links
Contact Us
Office Location

SERVICES

Pay Taxes
File UCC's
Delaware Laws Online
Name Reservation
Entity Search
Status
Validate Certificate
Customer Service Survey

INFORMATION

Corporate Forms
Corporate Fees
UCC Forms and Fees
Taxes
Expedited Services
Service of Process
Registered Agents
Get Corporate Status
Submitting a Request
How to Form a New Business Entity
Certifications, Apostilles & Authentication of Documents

Entity Details

THIS IS NOT A STATEMENT OF GOOD STANDING

File Number: 5430455 **Incorporation Date /** 11/12/2013
Formation Date: (mm/dd/yyyy)

Entity Name: GO WEST VIRGINIA, INC.

Entity Kind: Corporation **Entity Type:** Exempt

Residency: Domestic **State:** DELAWARE

REGISTERED AGENT INFORMATION

Name: DELAWARE CORPORATION ORGANIZERS, INC.

Address: 1201 NORTH MARKET ST FL 18 P.O. BOX 1347

City: WILMINGTON **County:** New Castle

State: DE **Postal Code:** 19801

Phone: 302-658-9200

Additional Information is available for a fee. You can retrieve Status for a fee of \$10.00 or more detailed information including current franchise tax assessment, current filing history and more for a fee of \$20.00.

Would you like Status Status, Tax & History Information

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EXHIBIT C

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: **GO WEST VIRGINIA INC**
 Doing business as: _____
 Number and street (or P O box if mail is not delivered to street address) Room/suite: **PO BOX 2195**
 City or town, state or province, country, and ZIP or foreign postal code: **ELKINS, WV 26241**

D Employer identification number: **46-4797901**

E Telephone number: **(304) 637-8211**

G Gross receipts \$ **154,400**

F Name and address of principal officer:
MARK SCOTT
PO BOX 2195
ELKINS, WV 26241

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list (see instructions)
H(c) Group exemption number ▶ _____

I Tax-exempt status: 501(c)(3) 501(c) (4) (insert no) 4947(a)(1) or 527

J Website: ▶ **WWW.GOWV.ORG**

K Form of organization: Corporation Trust Association Other ▶ _____

L Year of formation: **2013**

M State of legal domicile: **WV**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: GO WEST VIRGINIA, INC IS DEDICATED TO ADVOCATING AND EDUCATING THE PUBLIC ON ISSUES INCLUDING ECONOMIC GROWTH AND JOB CREATION WE WILL DEVELOP AND ADVANCE AN AGENDA FOR WEST VIRGINIA TO PROMOTE REAL POLICY SOLUTIONS TO CREATE JOBS, RESPONSIBLY DEVELOP OUR PLENTIFUL ENERGY RESOURCES, AND EMPOWER THE PRIVATE SECTOR TO MOVE WEST VIRGINIA FORWARD GO WEST VIRGINIA PROMOTES REAL SOLUTIONS TO PRESSING POLICY QUESTIONS, EQUIPS THE PUBLIC WITH INFORMATION, AND ENCOURAGES CITIZENS AND POLICYMAKERS TO TAKE ACTION		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	3
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	3
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	1
	6 Total number of volunteers (estimate if necessary)	6	3
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,045,525	154,400
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,045,525	154,400
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	355,000
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		25,000	32,739
16a Professional fundraising fees (Part IX, column (A), line 11e)		57,164	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 9,750			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		572,001	96,260
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,009,165	143,999	
19 Revenue less expenses Subtract line 18 from line 12	36,360	10,401	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	36,360	46,761
	22 Net assets or fund balances Subtract line 21 from line 20		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on preparer's knowledge.

Sign Here

Signature of officer: _____
 MARK SCOTT PRESIDENT
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: **PATRICK F JONES CPA** Preparer's signature: **PATRICK F JONES CPA**
 Firm's name: **STREETMAN JONES & POWERS LLC**
 Firm's address: **171 CHURCH STREET STE 240 CHARLESTON, SC 29401**

May the IRS discuss this return with the preparer shown above? (see instructions)
For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission

GO WEST VIRGINIA, INC IS DEDICATED TO ADVOCATING AND

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 2,637 including grants of \$) (Revenue \$)

EDUCATE THE PUBLIC ON THE NEGATIVE EFFECTS OF EPA POLICIES ON THE COAL INDUSTRY, WEST VIRGINIA JOBS AND ITS ECONOMY GENERALLY SPECIFICALLY, GO WEST VIRGINIA, INC URGED THE PUBLIC TO OPPOSE EPA'S PROPOSED CLEAN AIR ACT SECTION 111(D) REGULATION (THE "GHG REGULATION") AND ENCOURAGED PEOPLE TO CONTACT THE EPA DURING THE REGULATORY COMMENT PERIOD WHICH RAN FROM JUNE 18, 2014 TO DECEMBER 1, 2014 GO WEST VIRGINIA, INC ENGAGED IN SIGNIFICANT ADVERTISING TO ENCOURAGE CONSUMERS AND CITIZENS TO VISIT ITS WEBSITE, WWW.EPAWONCOAL.COM, WHERE THEY COULD SUBMIT COMMENTS THAT WOULD BE DIRECTLY FORWARDED TO THE EPA'S ONLINE COMMENT PORTAL GO WEST VIRGINIA INC'S ADVERTISING INCLUDED TELEVISION, RADIO, WEB-BASED, SOCIAL MEDIA AND TELEPHONE ADVERTISEMENTS TO DRIVE COMMENTS TO EPA OPPOSING THE REGULATION AND INFORMING EPA OF THE ENORMOUS COST TO WEST VIRGINIANS THAT WOULD BE BORNE WITH LITTLE RESULTING BENEFIT THESE ADVERTISEMENTS FOCUSED PREDOMINATELY ON EPA AND MENTIONED NO CANDIDATES FOR POLITICAL OFFICE

4b (Code) (Expenses \$ 78,600 including grants of \$) (Revenue \$)

CAMPAIGN TO ENCOURAGE THE PUBLIC TO SUPPORT SPECIFIC LEGISLATIVE POLICIES THAT WOULD BE DEBATED DURING THE UPCOMING 2015 WEST VIRGINIA LEGISLATIVE SESSION, THROUGH ADVERTISING MEANS INCLUDING NEWSPAPER AND RADIO ADVERTISEMENTS TO AIR DURING THE LEGISLATIVE SESSION ON SPECIFIC ISSUES AND LEGISLATION ADVOCATED FOR REPEAL OF "CAP AND TRADE," FOR "RIGHT TO WORK" LEGISLATION, FOR TORT REFORM AND TO REFORM PREVAILING WAGE LEGISLATION COMMENT ON PROPOSED LEGISLATION NO CANDIDATES, OFFICE HOLDERS OR

4c (Code) (Expenses \$ 15,000 including grants of \$ 15,000) (Revenue \$)

GRANTS TO ORGANIZATIONS WHO SHARE THE CORPORATION'S VIEW ON PUBLIC ISSUES

4d Other program services (Describe in Schedule O) (Revenue \$)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 96,237