

From: Robert Kelly [<mailto:rkelly@selfgovern.com>]
Sent: Friday, March 31, 2017 8:41 AM
To: foavc@isomedia.com
Subject: Re: Fwd: Fwd: Regarding a request for tax records

Mr. Walker,

We are in receipt of your email requesting various tax information regarding Citizens for Self-Governance. We are fully aware of, and fully compliant with, the regulations governing nonprofit organizations. We utilize legal, financial, and tax counsel that are well versed in matters related to nonprofits involved in the public square.

As required by law, we are providing copies of our our Informational Returns (Form 990) for the most recent three tax years as well as a copy of our Application for Exempt Status (Form 1023) and the letter from the IRS granting exempt status. The additional items you have requested either do not exist or are not subject to disclosure.

In your email you make several unsubstantiated and untrue claims about our organization. We take our reputation and good standing with public very seriously and will take appropriate action to protect that reputation if you spread false information to the public about our organization.

Sincerely,

Robert Kelly

General Counsel
Citizens for Self-Governance
Cell: (949) 616-9566
Email: rkelly@selfgovern.com



On 3/30/2017 2:27 PM, Robert Kelly wrote:

----- Forwarded Message -----

Subject: Fwd: Regarding a request for tax records
Date: Tue, 28 Mar 2017 14:24:34 -0400
From: Convention of States <info@cosaction.com>
To: Robert Kelly <rkelly@cosaction.com>

----- Forwarded message -----
From: **foavc** <foavc@isomedia.com>
Date: Tue, Mar 28, 2017 at 10:52 AM
Subject: Regarding a request for tax records
To: info@cosaction.com

In the interest of complete accuracy and to ensure that under no circumstances can your organization claim it has not been contacted I am forwarding to you this day a copy of a request made at another COS email on March 24, 2017. The content of the request is self-explanatory. Please be advised that thus far I have received no response whatsoever from your organization regarding my request made under authorization of federal income tax law. Please be advised that should I not receive an acknowledgement in the form of a return email to this email address within 48 hours of transmission of this email, I will consider this to be a rejection of my request and will file a formal complaint with the Internal Revenue Service for failure to provide public disclosure tax forms. We are including a "read receipt" with this email but will not consider transmission of this to us as satisfying our 48 hour response deadline. We insist on an actual email response to the above email address. Thank you for your time. The original message sent this past weekend follows:

Dear Sirs,

It has come to our attention that your organization claims status as a Section 501(c)(3) non-profit organization incorporated under the laws of the State of Texas. Based on our research it appears you are claiming status as a charitable organization rather than as a political organization. Our research indicates you have filed appropriate paperwork with the IRS in the form of Form 990, a public disclosure form. However we are unable to confirm that you have continued to file such required paperwork beyond the tax year 2012. IRS records do not show any filing of any paperwork for your tax number of 27-1657203 which was listed in your 2010, 2011 and 2012 forms. The only reference we have found thus far is you have filed and been granted status as a deductible charity under the title of John Hancock Committee for the States. Our research further indicates your organization has used various names or alias for tax filing purposes such as Hancock Committee of the States and several others. The use of so many alias presents

the appearance of deliberate subterfuge intended to obscure or prevent public inspection of your tax records as permitted by law.

The purpose of your organization “Convention of States” of which you have solicited donations to Citizens for Self-Governance (dba Hancock or John Hancock Committee of the States and/or several additional names) is to cause the calling of a “Convention of States” whose purpose purportedly is to have a national amendments convention called under authority of Article V of the United States Constitution. We are not here to discuss the political issues regarding whether or not such a convention exists but the fact of your possible violation of federal law regarding your claim of 501(c)(3) exemption. Quoting the IRS publication (www.irs.gov/charities-non-profits/lobbying):

“In general, no organization may qualify for section 501(c)(3) status if a substantial part of its activities is attempting to influence legislation (commonly known as *lobbying*). A 501(c)(3) organization may engage in some lobbying, but too much lobbying activity risks loss of tax-exempt status.

Legislation includes action by Congress, any state legislature, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive office), or by the public in referendum, ballot initiative, constitutional amendment, or similar procedure. It does not include actions by executive, judicial, or administrative bodies.

An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.” [Emphasis added].

The entire and sole purpose of “Convention of States” is to cause and support states passing resolutions for a “Convention of States” and the passage of laws supporting the purported constitutional action. Clearly therefore there appears to be a clear violation of IRS regulations regarding charitable organizations. We also note there is absolute clear evidence Citizens for Self-Governance (by whatever name you refer to yourself for tax purposes) has clearly and repeatedly identified itself with “Convention of States” in such a manner as to clearly convey it is the controlling group behind “Convention of States.” Therefore any suggestion that yours is an organization separate of “Convention of States” is dubious at best and easily disproved. Please be aware we have gathered more than

sufficient evidence to prove a direct link between CSG (or whatever alias you use) and COS.

We also note that while you are listed as a charitable organization the IRS has apparently no record of your filing as a political organization since 2012. You should be aware we have researched the IRS data files thoroughly and used the terms "Convention of States" "Citizens for Self-Governance", "John Hancock for the States" as well as your tax number 27-1657203 along with other alias which have come to light. To date our examination has provided no information from the IRS databank showing any filings whatsoever under any of these names. We point out that regardless of whatever alias your organization chooses to employ for the purposes of reporting the tax number remains the same and again we have not discovered any records using that source beyond those of 2010-2012. This source however is a secondary source which shows pdf copies of your 990 forms for that year. FOAVC prefers to use primary sources as its reference which the purpose for our request. Moreover the records available to us at this time could have been tampered with or otherwise altered. We believe therefore in the interest of accuracy that any information regarding your tax status should come "straight from the horse's mouth."

Under federal law 26 US 6104 and appropriate IRS regulations, any organization claiming 501(c)(3) status is required upon request to turn over to any person making such request copies of all public disclosure tax forms. While the law only requires the organization provide tax forms for the past three years, we would appreciate it if you would provide to us ALL public disclosure tax forms for all years submitted under all alias used by your organization since its conception in 2010. This includes all Form 990 submissions (including all addendums, attachments and all other paperwork submitted to the IRS), all Schedule C forms or any other public disclosure forms submitted with the Form 990 or separately submitted to the IRS which by law are required to be subject to public disclosure under ALL alias used or employed by your organization. In addition we request copies of any 5768, 8871 or 8872 forms filed for any year (all subject to public disclosure under federal law) be turned over to us again under all alias used or employed by your organization. Further we request all worksheets and any other information regarding your 501(c)(3) status permitted by federal law for public disclosure under all alias used or employed by your organization. In short we are asking for every tax record you have permitted by federal law to be released under the public disclosure laws.

Please be advised that failure to produce these records within a period not to exceed two weeks from the date of this email (March 24, 2017) making the last date possible for reply April 7, 2017 **will** result in the filing of a formal complaint using IRS form 13909 regarding your refusal to provide public information as required by

federal law together with evidence of apparent violation of the lobbying laws by your organization as also provided by form 13909. Further refusal by your organization to provide required public records as mandated by federal law **will** result in publication of the fact together with fact of apparent violation of federal income tax law. Under federal law you are permitted to charge a reasonable rate for printing of copies of the forms. FOAVC will bear the costs of such printing should you choose to impose the legal rate allowed by federal law. If so, please furnish us a bill by return email so we may immediately forward you the funds. We would prefer you send us pdf copies of your forms by electronic response to this email. However should you elect to do so you can send us paper copies to our mailing address of: FOAVC, PO Box 1242, Auburn, WA 98071-1242.

We are providing you the opportunity to correct what appears to be a serious violation of federal law by providing to us the public records required of all 501(c)(3) organizations to possibly correct that record. Presuming your organization has filed the proper paperwork it **may** be in compliance with federal income tax law. While federal law does permit (upon formal appeal to the IRS) an organization to turn down requests for copies of tax documents of 501(c)(3) organizations intended to be released to the public based on perceived harassment, we do not believe this to be the case in this instance. FOAVC has never requested such forms from your organization in the past. We will only request the information once. We point out that notification of filing of a formal complaint is the right of every citizen and is encouraged by the IRS itself. Therefore informing you of the consequences of what public law provides should you fail to comply with provisions of that public law which enable your organization to enjoy a tax benefit that it would not otherwise enjoy when it is likely your organization is already fully aware of the laws is not harassment. We are merely reminding you of your required obligation and the consequences for not doing do.

Thank you for your cooperation in this matter.

Bill Walker

Co-Founder FOAVC

www.foavc.org

On 4/2/2017 9:24 AM, foavc wrote:

Thank you for your response and for providing the requested tax forms within the limit specified. I am sending you copies of the forms you sent to me in uncompressed form for the purposes of verification in case either something was not included that you did intend be sent. After reviewing your email below and the email of inquiry for possible damage to the reputation of COS and its "good standing" I can find nothing in the letter sent you which is in any way inaccurate and thus would damage either the reputation of COS or its "good standing."

It is the firm policy of FOAVC that we do not state anything which we cannot backup or prove by means of public record or other documentation. We are also fully aware of the defamation laws to which you have alluded including those of the state in which FOAVC is published. We are aware of New York Times v Sullivan and believe unquestionably under that doctrine your organization by its attempts to influence public legislation has clearly become a "public figure" and therefore subject to all conditions in regards to that term. We are well within any legal bounds regarding defamation and will continue to be which is why we do not publish anything unsupported by public record or other documentation. We will continue this policy in regards to the forms you have provided. Frankly, after briefly reading them we believe their mere publication with practically no comment whatsoever will have more effect than anything we might add in the way of editorial comment. In short we intend to let the facts speak for themselves.

Again thank you for your response.

Bill Walker

Co-Founder FOAVC

www.foavc.org

From: Robert Kelly [<mailto:rkelly@selfgovern.com>]

Sent: Monday, April 3, 2017 9:35 AM

To: foavc

Subject: Re: Fwd: Fwd: Regarding a request for tax records

Those are the correct documents.

Robert Kelly

General Counsel
Citizens for Self-Governance
Cell: (949) 616-9566
Email: rkelly@selfgovern.com



foavc

From: Robert Kelly <rkelly@selfgovern.com>
Sent: Tuesday, April 4, 2017 8:56 AM
To: foavc
Subject: Re: Fwd: Fwd: Regarding a request for tax records

Our fiscal year ends on December 31st. We will be requesting an extension of time to file our 2016 Form 990, so it will likely not be available until late this year.

Robert Kelly
General Counsel
Citizens for Self-Governance
Cell: (949) 616-9566
Email: rkelly@selfgovern.com



On 4/4/2017 6:18 AM, foavc wrote:

I appreciate your response and have only one last question. Can you please inform me when your fiscal year ends. We will be requesting your latest tax information but see no need to bother you until after you have filed your return. Thank you.

Bill Walker

Co-Founder FOAVC

www.foavc.org