

June 15, 2016

The Honorable John A. Koskinen
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 American Dream Initiative

Dear Commissioner Koskinen:

Citizens for Responsibility and Ethics in Washington (“CREW”) respectfully requests the Internal Revenue Service (“IRS”) investigate whether the American Dream Initiative (“ADI”), a non-profit 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. CREW further requests the IRS investigate whether ADI and its executive director, Dan Backer, violated federal law by falsely representing it spent no money on political activity in 2014.¹

In May 2014, ADI spent more than half a million dollars on a television advertisement attacking a candidate to be the Republican nominee for Texas attorney general that ran just before a runoff election in the race. That spending accounted for more than 83% of ADI’s total spending in 2014, apparently making politics the group’s primary activity. ADI told the IRS, however, that it did not participate in any political activity in 2014. As a result, it further appears ADI and Mr. Backer made false representations to the IRS.

American Dream Initiative’s Political Activity

ADI is a non-profit corporation established in 2013 in Virginia.² In addition to his role as ADI’s executive director, Mr. Backer is the principal attorney at DB Capitol Strategies PLLC, “a premiere campaign finance and political law firm boutique in Alexandria, Virginia.”³

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

² American Dream Initiative 2014 Form 990, at 1 (excerpts attached as Exhibit A).

³ DB Capitol Strategies website, “About” page, available at <http://www.dbcapitolstrategies.com/#1dan/galleryPage>. See also, e.g., Joshua Fechter and David Saleh Rauf, Prominent Campaign Finance Lawyer Heading Dark Money Group in AG Race, *San Antonio Express-News*, May 22, 2014 (describing Mr. Backer’s “national prominence” as a campaign finance attorney), available at <http://www.expressnews.com/news/local/article/Prominent-campaign-finance-lawyer-heading-dark-5500003.php>; Brad Plummer, How is the IRS Supposed to Vet 501(c)(4) Groups, Anyway?, *Washington Post*, May 14, 2013 (describing Mr. Backer’s experience with filing numerous applications for tax-exempt status), available at <https://www.washingtonpost.com/news/wonk/wp/2013/05/14/lets-back-up-how-is-the-irs-supposed-to-scrutinize-501c4s-anyway/>.

In late May 2014, ADI broadcast an advertisement in seven Texas cities strongly criticizing then-Texas Senator Ken Paxton (R-McKinney).⁴ At the time, Mr. Paxton was one of two candidates in a runoff election to be the Republican nominee for attorney general.⁵ The ad began running days before the May 27, 2014 election.⁶ The advertisement

focuses on the \$1,000 fine and reprimand given to Paxton on May 2 by the State Securities Board, which found that Paxton solicited clients for a Texas investment firm, receiving 30 percent of management fees, without registering as an investment adviser representative as required by state law.

Paxton, a state senator from McKinney, also did not personally disclose the payments to potential clients, the board determined. The ad closes with a request to “tell Ken Paxton to support ethics reform legislation to make government honest,” providing a phone number to Paxton’s legislative office in McKinney but offering no specific legislation or issue for viewers to advocate.⁷

According to advertising tracking information provided by Mr. Paxton’s campaign to a newspaper, ADI spent approximately \$532,000 on air time broadcasting the ad.⁸ Mr. Backer confirmed the cost estimate was accurate within a few thousand dollars.⁹

American Dream Initiative’s Representations to the IRS

As a section 501(c)(4) tax-exempt organization, ADI is required to file annual Form 990 tax returns. Tax-exempt organizations engaged in any “direct or indirect political campaign activities on behalf of or in opposition to candidates for public office” also must file a Schedule C with their tax returns, which requires disclosure of the amount spent on “political expenditures.”¹⁰ “Political expenditures” include all “political campaign activities” – defined as “[a]ll activities that support or oppose candidates for elective federal, state, or local public office.”¹¹

According to ADI’s 2014 Form 990 tax return, signed by Mr. Backer on August 12, 2015 under penalty of perjury, the group spent a total of \$643,912 in 2014.¹² The vast majority of this

⁴ Chuck Lindell, *Out-of-state Ad Roils Texas Attorney General Race*, *Austin American-Statesman*, May 22, 2014, available at <http://www.statesman.com/news/news/out-of-state-ad-roils-texas-attorney-general-race/nf5s3/>.

⁵ Joshua Fechter and David Saleh Rauf, *Dark Money Riles Attorney General’s Race*, *Houston Chronicle*, May 23, 2014, available at <http://www.chron.com/news/politics/texas/article/Dark-money-riles-attorney-general-s-race-5499780.php>.

⁶ Lindell, *Austin American-Statesman*, May 22, 2014.

⁷ *Id.* CREW has not located a copy of the advertisement.

⁸ *Id.*

⁹ *Id.*

¹⁰ Form 990, Part IV, Question 3; 2014 Instructions for Form 990, at 12; 2014 Instructions for Schedule C, at 1, 3.

¹¹ *Id.* at 1; 2014 Instructions for Form 990, at 64.

¹² American Dream Initiative 2014 Form 990, Part I, Line 18.

spending, \$539,595, was paid to OnMessage Inc. for a “media buy and production,” apparently confirming ADI’s spending on the Paxton ad.¹³

Nevertheless, ADI denied it spent any money on political activities in 2014. ADI asserted on its tax return it did not engage in any “direct or indirect political campaign activities on behalf of or in opposition to candidates for public office.”¹⁴ As a result, ADI did not file a Schedule C reporting the amount it spent on political activities.

ADI’s 2014 tax return also disclosed no spending for any activities in 2013,¹⁵ and the group filed a Form 990-N e-postcard that year.¹⁶

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.”¹⁷ 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.”¹⁸ 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.¹⁹

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” of a section 501(c)(4) organization.²⁰ 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%).”²¹

Advertisements and other communications that support or oppose a candidate but stop short of expressly advocating for or against the candidate’s election can constitute political campaign intervention. In Revenue Ruling 2007-41, the IRS promulgated guidance on the

¹³ *Id.*, Part VII, Section B.

¹⁴ *Id.*, Part IV, Line 3.

¹⁵ *Id.*, Part I, Line 18.

¹⁶ American Dream Initiative 2013 Form 990-N (attached as Exhibit B).

¹⁷ 26 U.S.C. § 501(c)(4).

¹⁸ 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 ADI’s conduct using the “primarily” standard. Under a correct interpretation of the statute, ADI’s political spending unquestionably would violate its tax-exempt status.

¹⁹ Treas. Reg. § 1.501(c)(4)-1(a)(2)(ii).

²⁰ Rev. Rul. 68-45, 1968-1 C.B. 259.

²¹ Exempt Organizations Determinations Unit 2, Student Guide, Training 29450-002 (Rev. 9-2009), at 7-19 (emphasis added), available at [http://www.taxanalysts.com/www/freecfiles.nsf/Files/EO%204.pdf/\\$file/EO%204.pdf](http://www.taxanalysts.com/www/freecfiles.nsf/Files/EO%204.pdf/$file/EO%204.pdf).

distinction between issue advocacy and political campaign intervention. The IRS takes into consideration all the facts and circumstances of a particular communication and identified the key factors as: (1) whether the statement identifies one or more candidates; (2) whether the statement expresses approval or disapproval for a candidate's position; (3) whether the statement is delivered close to an election; (4) whether the statement makes reference to voting or an election; (5) whether the issue addressed has been raised as an issue distinguishing candidates for an office; (6) whether the communication is part of an ongoing series of communications by the organization on the issue that are made independent of the timing of any election; and (7) whether the timing of the communication is related to a non-electoral event such as a scheduled vote on specific legislation by an officeholder running in an election.²²

ADI's advertisement attacking Mr. Paxton appears to constitute political activity. It identified Mr. Paxton, a candidate in the runoff election, expressed disapproval of Mr. Paxton's conduct, and was broadcast immediately before the election. The ad also was not part of an ongoing series of communications by ADI on the issue of government ethics – ADI does not appear to have broadcast any ads before this one – and the timing of the advertisement does not appear to be related to any non-electoral event such as a vote on the ethics reform legislation it referenced. Despite these factors showing the ad was political, Mr. Backer, ADI's executive director, maintained the advertisement was an "issue ad" and was not an attempt to sway voters in the runoff election.²³

Violations

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, ADI's political activity in the 2013-14 election cycle far exceeded the amount permitted, violating the organization's tax-exempt status. It appears all \$539,595 ADI paid OnMessage Inc. was used to produce and air the Paxton ad. As a result, ADI's spending on political activity constituted 83.8% of its total spending in 2013 and 2014.

26 U.S.C. § 6652

Under the Code, a tax-exempt organization that, without reasonable cause, fails to include any of the information required on a Form 990 tax return or fails to provide the correct information, is liable for civil penalties.²⁴ By failing to report that it engaged in political campaign activities on its 2014 Form 990 and by failing to report the amount it spent on them, ADI appears to have violated 26 U.S.C. § 6652 and should be subject to monetary penalties.

²² Rev. Rul. 2007-41; *see also* Rev. Rul. 2004-06.

²³ Joshua Fechter and David Saleh Rauf, Dark Money Riles Attorney General's Race, *Houston Chronicle*, May 23, 2014, available at <http://www.chron.com/news/politics/texas/article/Dark-money-riles-attorney-general-s-race-5499780.php>; Lindell, *Austin American-Statesman*, May 22, 2014.

²⁴ 26 U.S.C. §§ 6652(c)(1)(A)(ii), 6652(c)(4); *see also* 2014 Instructions for Form 990, at 6.

26 U.S.C. § 7206

Under the Code, any person who “[w]illfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter,” is guilty of a felony and subject to up to three years in prison and a fine of up to \$100,000.²⁵ The money spent on political campaign activities a tax-exempt organization reports to the IRS on its Schedule C is material for several reasons, including: (1) the amounts reported can be used by the IRS to determine whether the organization is complying with its tax-exempt status; (2) the amount an organization expended on section 527 exempt activities in part determines exempt function taxes the organization must pay;²⁶ and (3) accurate public disclosure of the amount of political activity conducted by tax-exempt organizations is critical to the objective of transparency that underlies the reporting required on Form 990.²⁷

ADI’s 2014 Form 990 was signed by Mr. Backer under a written declaration that it was made under penalty of perjury, and that Mr. Backer had examined the return and it was true, correct, and complete to the best of his knowledge.²⁸ The tax return, however, appears to be false and incorrect as to the material matters of the fact that ADI engaged in political campaign activities in 2014 and the amount it spent on them.

ADI and Mr. Backer’s representations appear to be willful. Mr. Backer is a campaign finance and political law attorney with extensive experience filing applications for tax-exempt status and Form 990 tax returns. He also claimed, despite strong evidence to the contrary, that the Paxton advertisement was a non-political “issue ad.” As a result, the representation that ADI spent nothing at all on political activity appears to be willfully false.

18 U.S.C. § 1001

Federal law further prohibits anyone from “knowingly and willfully” making “any materially false, fictitious, or fraudulent statement or representation” in any matter within the jurisdiction of the executive, legislative, or judicial branch.²⁹ The prohibition also includes anyone who “falsifies, conceals, or covers up by any trick, scheme, or device a material fact.”³⁰ Violations are punishable by up to five years in prison.³¹ By falsely stating that ADI did not engage in any political campaign activity on the 2014 Form 990, Mr. Backer and ADI appear to have violated 18 U.S.C. § 1001.

²⁵ 26 U.S.C. § 7206(1).

²⁶ 26 U.S.C. § 527(f)(1).

²⁷ IRS, Background Paper, Summary of Form 990 Redesign Process, August 19, 2008, at 1.

²⁸ American Dream Initiative 2014 Form 990, Part II.

²⁹ 18 U.S.C. § 1001(a)(2).

³⁰ 18 U.S.C. § 1001(a)(1).

³¹ *Id.*

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Conclusion

Based on the publicly available information, ADI's activities do not comport with its claimed status as a section 501(c)(4) tax-exempt organization. Therefore, the IRS should investigate ADI and, should it find that ADI 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 ADI as a taxable corporation or a section 527 political organization. Further, it appears ADI and Mr. Backer falsely represented that ADI did not engage in any political activity in 2014 and omitted hundreds of thousands of dollars in spending on political activity from ADI's 2014 tax return. The IRS also should investigate ADI and Mr. Backer and, should it find they made false or incomplete statements on ADI's tax return, take appropriate action.

Thank you for your prompt attention to this matter.

Sincerely,



Noah Bookbinder
Executive Director
Citizens for Responsibility and Ethics in Washington

Encls.

cc: IRS-EO Classification

EXHIBIT A

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2014**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 2014 calendar year, or tax year beginning January 1, 2014, and ending December 31, 2014	
B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization American Dream Initiative Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite 203 South Union Street Suite 300 City or town, state or province, country, and ZIP or foreign postal code Alexandria, VA 22314 D Employer identification number 46-2767395 E Telephone number 202-210-5431 G Gross receipts \$ 652,829 H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ _____ F Name and address of principal officer Dan Backer 203 South Union Street, Suite 300, Alexandria, VA 22314 I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ _____ K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____ L Year of formation 2013 M State of legal domicile VA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities Educating the public and promoting the principles of constitutionally limited government, fiscal responsibility, and individual liberty.		
	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 2014 (Part V, line 2a)	5	0
	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	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		652,829
	10 Investment income (Part VII, column (A), lines 3, 4, and 7d)		0
	11 Other revenue (Part VII, 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)		652,829
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	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)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)		45,000
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 45,000		
Expenses	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		598,912
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		643,912
	19 Revenue less expenses. Subtract line 18 from line 12		8,917
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
Net Assets or Fund Balances	21 Total liabilities (Part X, line 26)	4,264	13,181
	22 Net assets or fund balances. Subtract line 21 from line 20	0	0
		4,264	13,181

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

Dan Backer, Executive Director

Date

8/12/15

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No 11282Y

Form **990** (2014)

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Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

- 1** Briefly describe the organization's mission:
Educating the public and promoting the principles of constitutionally limited government, fiscal responsibility, and individual liberty
- 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 \$ 563,255 including grants of \$ 0) (Revenue \$ 0)
Educating the public about our shared set of traditional American values through educational materials and programs specially designed to reach a diverse audience

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses ▶ 563,255

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)? If "Yes," complete Schedule A	1	✓
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	✓
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? If "Yes," complete Schedule C, Part II	4	
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? If "Yes," complete Schedule C, Part III	5	✓
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? If "Yes," complete Schedule D, Part I	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
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? If "Yes," complete Schedule D, Part IV	9	✓
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	✓
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? If "Yes," complete Schedule D, Part VI	11a	✓
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? If "Yes," complete Schedule D, Part VII	11b	✓
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? If "Yes," complete Schedule D, Part VIII	11c	✓
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? If "Yes," complete Schedule D, Part IX	11d	✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	✓
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)? If "Yes," complete Schedule D, Part X	11f	✓
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	✓
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
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? If "Yes," complete Schedule F, Parts I and IV	14b	✓
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? If "Yes," complete Schedule F, Parts II and IV	15	✓
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? If "Yes," complete Schedule F, Parts III and IV	16	✓
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? If "Yes," complete Schedule G, Part I (see instructions)	17	✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	✓
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								0	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		✓
4		✓
5		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
OnMessage Inc , 817 Slaters Lane, Alexandria, VA 22314	Media buy and production	539,595

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

EXHIBIT B



Exempt Organizations Select Check

[Exempt Organizations Select Check Home](#)

990-N (e-Postcard) filer Information

Tax Period:

2013 (01/01/2013 - 12/31/2013)

Employer Identification Number (EIN):

46-2767395

Legal Name:

AMERICAN DREAM INITIATIVE

Mailing Address:

717 King Street Suite 300
Alexandria, VA 22314
United States

Doing Business As:**Gross receipts not greater than:**

\$50,000

Organization has terminated:

No

Principal Officer's Name and Address:

Dan Backer
717 King Street Suite 300
Alexandria, VA 22314
United States

Website URL:**Related 990-N (ePostcard) Filings:**

If the organization has filed additional Forms 990-N (e-Postcards), link(s) to additional e-Postcard filings are displayed below. Click on the link(s) to see the information included in those filing(s).

No related filings available for this EIN.

[Return to Search Results](#)

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