

July 2, 2020

VIA EMAIL (eoclass@irs.gov) and U.S. MAIL

IRS EO Classification
Mail Code 4910 DAL
1100 Commerce Street
Dallas, TX 75242-1198

Re: Fair Lines America Foundation Inc. (EIN 83-0626707)

Dear Sir or Madam:

Please find enclosed an IRS Form 13909 Tax-Exempt Organization Complaint, submitted by the Center for Media and Democracy (“CMD”) on July 2, 2020. The Complaint alleges that in 2018, Fair Lines America Foundation Inc. (EIN 83-0626707) improperly filed a Form 990-N misrepresenting that its gross receipts were not greater than \$50,000. However in 2018, Donors Trust, Inc. (EIN 52-2166327) filed a Form 990 in which it reported that it provided a cash grant in the amount of \$225,000 to Fair Lines America Foundation Inc. in 2018. A true and correct copy of Donors Trust, Inc.'s 2018 Form 990 is attached to the Complaint as Exhibit A.

Thank you for your time and attention to this Complaint.

Sincerely,

/s/Courtney DeThomas
Courtney DeThomas

Counsel for Center for Media and Democracy

cc: David Armiak, Center for Media and Democracy

Tax-Exempt Organization Complaint (Referral)

1. Name of referred organization

Street address

City	State	ZIP code	Date of referral
------	-------	----------	------------------

2. Organization's Employer Identification Number (EIN)

3. Nature of violation

- Directors/Officers/Persons are using income/assets for personal gain
- Organization is engaged in commercial, for-profit business activities
- Income/Assets are being used to support illegal or terrorist activities
- Organization is involved in a political campaign
- Organization is engaged in excessive lobbying activities
- Organization refused to disclose or provide a copy of Form 990
- Organization failed to report employment, income or excise tax liability properly
- Organization failed to file required federal tax returns and forms
- Organization engaged in deceptive or improper fundraising practices
- Other (*describe*)

4. Details of violation

Name(s) of person(s) involved

Organizational title(s)

Date(s)	Dollar amount(s) (<i>if known</i>)
---------	--------------------------------------

Description of activities

5. Submitter information

Name

Occupation or business

Street address

City	State	ZIP code	Telephone number
------	-------	----------	------------------

I am concerned that I might face retaliation or retribution if my identity is disclosed

6. **Submission and documentation:** The completed form, along with any supporting documentation, may be mailed to IRS EO Classification, Mail Code 4910DAL, 1100 Commerce Street Dallas, TX 75242-1198, faxed to 214-413-5415 or emailed to eoclass@irs.gov. **Disclaimer Notice:** Your email submission of Form 13909 and attachments are not encrypted for security.

Instructions for Form 13909, Tax-Exempt Organization Complaint (Referral)

General Information

The information provided on this form will help the Internal Revenue Service (IRS) determine if there has been a violation of federal tax law. Submission of this form is voluntary.

Upon receipt of this form, the IRS will send you a letter acknowledging receipt of the information you submitted. If at a later date you wish to submit additional information regarding the organization, please attach a copy of the form initially submitted, and send it to the address shown above.

Specific Instructions

- 1. Organization name and address:** Provide the current name and address of the organization. If the organization has used prior or multiple name(s) or address(es), also provide that information.
- 2. Employer identification number:** Provide the organization's EIN.
The EIN is a nine-digit number, issued by the IRS, that the organization uses for tax purposes (like a Social Security Number (SSN) for an individual). If the EIN is unavailable, include a state nonprofit corporation registration number, if available.
- 3. Nature of violation:** Mark the description that describes the organization's alleged violation. More than one line may apply. If none of the descriptions appear to apply, briefly state the issue on the Other line.
- 4. Details of the violation:** Provide specific details of the alleged violation including names, actions, places, amounts, dates, and the nature of any evidence or documentation (who, what, where, when, how). Include the names of other organizations, entities or persons that may be involved with the organization, providing EINs or SSNs, if available.
- 5. Submitter information:** Provide your name, address, and business or occupation. Include your daytime telephone number, in case we wish to contact you. The acknowledgement letter will be sent to the address you provide.

If you are concerned that you may face retribution if your identity is disclosed, check the box. You may enter "Anonymous" for Submitter's name if you do not want to be identified.
- 6. Submission and documentation:** Mail the completed form, including any supporting documentation that you would like for us to review, to the address provided on the form. You may also fax or email the completed form and any supporting documentation to the fax number or email address provided on the form. Include a cover letter describing the documentation or evidence you are providing. If you have already received an acknowledgment letter, include a copy of that letter. If possible, please try to submit all documentation at the same time.

If your referral relates to a church please be aware that Congress has imposed special limitations, found in IRC section 7611, on how and when the IRS may conduct civil tax inquiries and examinations of churches. You can find out more about these special limitations in [Publication 1828](#), *Tax Guide for Churches and Religious Organizations*, in the section on Special Rules Limiting IRS Authority to Audit a Church.
- 7. Claim for reward:** To claim a reward for providing this information to the IRS, file [Form 211](#), *Application for Award for Original Information*.
- 8. Note:** Federal law prohibits the IRS from providing you with status updates or information about specific actions taken in response to the information you submit.