

October 20, 2015

The Honorable John A. Koskinen  
Commissioner  
Internal Revenue Service  
1111 Constitution Ave., NW  
Washington, DC 20224

**By electronic mail ([IRS.Commissioner@IRS.gov](mailto:IRS.Commissioner@IRS.gov)) and First Class mail**

Re: Complaint Against Conservative Solutions Project, Inc.

Dear Commissioner Koskinen:

Citizens for Responsibility and Ethics in Washington (“CREW”) respectfully requests the Internal Revenue Service (“IRS”) investigate whether the Conservative Solutions Project, Inc. (“CSP”), an organization claiming to be a non-profit exempt from taxation pursuant to section 501(c)(4) of the Internal Revenue Code (“tax code”), is operated primarily to influence political campaigns and for the private benefit of Sen. Marco Rubio (R-FL) in violation of the tax code.<sup>1</sup>

Since June 2015, CSP has spent or committed to spend more than \$8 million on air time to broadcast television advertisements that support Sen. Rubio’s campaign for president. The ads are transparent attempts to enhance his image with voters, and they constitute political activity under tax law. CSP has raised approximately \$18 million to date, meaning the group’s spending on air time alone for the political advertisements is nearly half the amount it has raised, and it is highly likely CSP will spend more in the coming months on campaign activity to support Sen. Rubio. Under the IRS’s interpretation of the tax code, section 501(c)(4) organizations must be primarily engaged in social welfare activity, which does not include participation in political campaigns. CSP, therefore, appears to be violating the tax code.

### **Conservative Solution Project’s Activities**

CSP is a Delaware corporation formed in January 2014.<sup>2</sup> Although CSP holds itself out as tax-exempt under section 501(c)(4), the group consciously decided not to apply for tax-exempt status, claiming it “could be subject to abuse by the IRS” if it did.<sup>3</sup> In addition, while CSP filed a tax return for four months of activity between January and May 2014, it did not disclose any activity or declare its purpose, merely asserting it is “organized exclusively for the

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

<sup>2</sup> Delaware Department of State, Division of Corporations, Entity Details, Conservative Solutions Project, Inc. (attached as Exhibit A).

<sup>3</sup> Jonathan Martin and Nicholas Confessore, Nonprofit Masks Source of Ads Backing Rubio, *New York Times*, October 11, 2015, available at <http://www.nytimes.com/2015/10/12/us/politics/nonprofit-masks-dark-money-ads-backing-marco-rubio.html>. Under the tax code, an organization may operate as a section 501(c)(4) social welfare organization without applying for tax-exempt status or receiving recognition of status by the IRS.

promotion of social welfare within the meaning of section 501(c)(4).”<sup>4</sup> As a result, CSP has not disclosed to the IRS its planned or actual activities.

CSP’s activities and relationships are more illuminating. CSP is closely associated with a federal independent expenditure-only committee (“super PAC”) whose sole purpose is to support Sen. Rubio’s campaign for president.<sup>5</sup> The super PAC, Conservative Solutions PAC, shares more than a name with CSP. One of CSP’s founders and board members, J. Warren Tompkins, runs the super PAC,<sup>6</sup> the two organizations share fundraising consultants,<sup>7</sup> and both have the same spokesman, Jeffrey Sadosky.<sup>8</sup> As Mr. Sadosky acknowledged: “Absolutely, the two groups are related.”<sup>9</sup> CSP also has ties to Sen. Rubio’s presidential campaign. Mr. Tompkins, for example, is a partner at First Tuesday Strategies, a political consulting firm he founded with Terry Sullivan, now Sen. Rubio’s campaign manager.<sup>10</sup>

Moreover, the vast majority of CSP’s activities and spending since it was founded appear to be intended to support Sen. Rubio’s campaign for president and benefit Sen. Rubio’s private interests. The full extent of CSP’s spending and activities are not yet known, but the available public information demonstrates CSP’s strong focus on aiding Sen. Rubio. According to reported television and radio advertising buys, CSP has spent or committed to spend at least \$8 million on air time to broadcast ads that support and benefit Sen. Rubio.<sup>11</sup> Although none of the ads CSP has already released explicitly urge viewers to vote for Sen. Rubio, they are transparent efforts to present him in a positive light to voters and enhance his electoral prospects.

CSP is in the midst of a \$3 million advertising buy in Iowa, and currently is broadcasting an ad designed to support Sen. Rubio’s campaign.<sup>12</sup> Demonstrating its political goal, most of the 30 second ad consists of footage of Sen. Rubio’s campaign speech at the Iowa State Fair

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<sup>4</sup> Conservative Solutions Project, 2014 Form 990-EZ, Part III and Schedule O (attached as Exhibit B).

<sup>5</sup> Conservative Solutions PAC website, “About” page, available at <http://www.conservativesolutionspac.com/#!about/czxb>.

<sup>6</sup> Martin and Confessore, *New York Times*, Oct. 11, 2015; see also Patricia Mazzei, *Pro-Marco Rubio Super PAC Rakes in \$16 Million*, *Miami Herald*, July 8, 2015, available at <http://miamiherald.typepad.com/nakedpolitics/2015/07/pro-marco-rubio-super-pac-rakes-in-16-million.html>.

<sup>7</sup> Martin and Confessore, *New York Times*, Oct. 11, 2015.

<sup>8</sup> Scott Bland, *Secret-Money Group Tied to Marco Rubio Super PAC Has Been Researching Presidential Primary Voters*, *National Journal*, April 10, 2015, available at <http://www.nationaljournal.com/s/28642/secret-money-group-tied-marco-rubio-super-pac-has-been-researching-presidential-primary-voters>.

<sup>9</sup> *Id.*

<sup>10</sup> Katie Glueck, *The Power Players Behind Marco Rubio’s Campaign*, *Politico*, April 13, 2015, available at <http://www.politico.com/story/2015/04/the-power-players-behind-marco-rubios-campaign-116912>; Maggie Haberman, *Rubio Ally to Lead ‘Super PAC’ Backing His Candidacy*, *New York Times*, March 19, 2015, available at <http://www.nytimes.com/politics/first-draft/2015/03/19/rubio-ally-to-lead-super-pac-backing-his-candidacy/>.

<sup>11</sup> Julie Bykowitz, *Rubio’s Presidential Bid Boosted By Secret-Money Commercials*, *Associated Press*, October 8, 2015 (citing “advertising tracker Kantar Media’s CMAG”), available at <http://bigstory.ap.org/article/5926406673b047a7a34f1177e01014da/anonymous-donors-send-millions-pro-rubio-group>.

<sup>12</sup> *Id.*; see also Jennifer Jacobs, *Will Rubio’s Missed Votes on Planned Parenthood Haunt Him in Iowa?*, *Des Moines Register*, October 2, 2015, available at <http://www.desmoinesregister.com/story/news/elections/presidential/caucus/2015/10/01/will-rubios-missed-votes-on-planned-parenthood-hurt-him-in-iowa/73144430/>.

“political soapbox” in August 2015.<sup>13</sup> The advertisement first shows Sen. Rubio saying the American Dream should reach more people, then a narrator touts as “new ideas for a new age” several of Sen. Rubio’s policy priorities.<sup>14</sup> The ad continues with more footage of Sen. Rubio’s campaign speech, this time with him saying “it is our obligation” to keep the United States “the greatest nation in the history of the world,” and concludes by showing a photograph of Sen. Rubio and urging viewers to “learn more” at CSP’s website.<sup>15</sup>

An advertisement CSP began broadcasting in September similarly is calculated to portray Sen. Rubio as a patriot, a common subject of campaign ads.<sup>16</sup> Nearly all the content of this ad is footage from Sen. Rubio’s speech to a political action committee in February,<sup>17</sup> at times just the audio while showing patriotic images such as the Marines raising the flag at Iwo Jima and a NASA rocket launching.<sup>18</sup> The ad first shows Sen. Rubio saying the “greatness” of the United States was “not an accident,” but rather “the result of God’s blessing, the sacrifices made by men and women in uniform, and the choices made by the people here before us.”<sup>19</sup> The footage further includes Sen. Rubio’s comment that “what is standing in the way” of American greatness “are outdated leaders that refuse to let go of the past,”<sup>20</sup> which, according to news reports, is meant as an attack on others presidential candidates.<sup>21</sup> This ad also concludes with a photo of Sen. Rubio and urging viewers to “learn more” at CSP’s website.<sup>22</sup>

Two earlier CSP advertisements similarly starred and lauded Sen. Rubio. In June and July 2015, CSP spent at least \$3 million on advertisements effusively praising Sen. Rubio’s leadership opposing the Iran nuclear agreement.<sup>23</sup> One, featuring footage of Sen. Rubio speaking at a New Hampshire Republican Party Leadership Summit, hailed Sen. Rubio as “leading the

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<sup>13</sup> All of CSP’s advertisements are available at its YouTube page, <https://www.youtube.com/channel/UCXZn3m40IOsiJD6FSQGwu4w/videos>, and this one is available at <https://www.youtube.com/channel/UCXZn3m40IOsiJD6FSQGwu4w/videos>. See also Bykowicz, *Associated Press*, October 8, 2015; Mackenzie Ryan, *Rubio Calls For Reformed Economic Policies at Soapbox*, *Des Moines Register*, August 19, 2015, available at <http://www.desmoinesregister.com/story/news/elections/presidential/caucus/2015/08/18/marco-rubio-register-soapbox-iowa-caucuses/31916575/>.

<sup>14</sup> See <https://www.youtube.com/channel/UCXZn3m40IOsiJD6FSQGwu4w/videos>.

<sup>15</sup> *Id.*

<sup>16</sup> See [https://www.youtube.com/watch?v=gm\\_xOtDmzc0](https://www.youtube.com/watch?v=gm_xOtDmzc0).

<sup>17</sup> See <http://www.c-span.org/video/?324558-3/senator-marco-rubio-rfl-remarks-cpac-2015>.

<sup>18</sup> See [https://www.youtube.com/watch?v=gm\\_xOtDmzc0](https://www.youtube.com/watch?v=gm_xOtDmzc0).

<sup>19</sup> *Id.*

<sup>20</sup> *Id.*

<sup>21</sup> Greg Bluestein, *Marco Rubio Takes Aim at ‘Stale’ Politicians in Atlanta Appearance*, *Atlanta Journal Constitution*, September 21, 2015, available at <http://politics.blog.ajc.com/2015/09/21/marco-rubio-takes-aim-at-stale-politicians-in-atlanta/>.

<sup>22</sup> See [https://www.youtube.com/watch?v=gm\\_xOtDmzc0](https://www.youtube.com/watch?v=gm_xOtDmzc0).

<sup>23</sup> See <https://www.youtube.com/watch?v=cYbdd2ChagY>; <https://www.youtube.com/watch?v=mqqZfDpFofg>. See also Theodore Schleifer, *Pro-Rubio Outside Groups Take In More Than \$30 Million*, *CNN*, July 8, 2015, available at <http://www.cnn.com/2015/07/08/politics/marco-rubio-super-pac-fundraising/>; Nicholas Confessore, *Nonprofit Group Tied to Marco Rubio Raises Millions While Shielding Donors*, *New York Times*, July 7, 2015 (reporting CSP spent \$3.3 million on television and radio ads), available at [http://www.nytimes.com/politics/first-draft/2015/07/06/group-supporting-marco-rubio-raises-16-million-as-donors-are-shielded/?\\_r=0](http://www.nytimes.com/politics/first-draft/2015/07/06/group-supporting-marco-rubio-raises-16-million-as-donors-are-shielded/?_r=0).

fight” to stop the treaty and urged viewers to tell their senators to “Join Marco Rubio.”<sup>24</sup> A second ad similarly lauded Sen. Rubio for “fighting to stop” the treaty and urged viewers to tell their senators to join him.<sup>25</sup> Nearly half of this one minute ad simply rebroadcast parts of Sen. Rubio’s discussion at a forum of the Freedom Partners’ Chamber of Commerce – the central funding group in the Koch brothers’ network.<sup>26</sup>

In addition to the \$6 million worth of air time for advertisements, CSP already has reserved another \$2 million in additional television time through February.<sup>27</sup> The content the ads CSP will broadcast is not known at this point, but considering CSP’s leadership and activities to date, it likely those ads also will be designed to benefit Sen. Rubio and his campaign. CSP further has spent an unknown amount on mailers sent to thousands of Iowa voters that also praised Sen. Rubio.<sup>28</sup> That mailer attacked Planned Parenthood, then declared, above a photograph of Sen. Rubio and his family, “Marco Rubio wants to protect all life . . . RUBIO will defund Planned Parenthood.”<sup>29</sup> The mailer further urged voters to ask other presidential candidates about the issue.<sup>30</sup>

The total amount of money CSP has spent on all activities to date is unknown. However, CSP publicly represented in July 2015 it had raised \$15.8 million since it was established,<sup>31</sup> and appears to have told the *New York Times* recently it has now raised more than \$18 million.<sup>32</sup> These figures represent the amount CSP claims to have raised, not spent.

#### **Political Activity and Private Benefit 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.”<sup>33</sup> 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.”<sup>34</sup> The regulations further provide “direct or indirect participation or intervention in political campaigns

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<sup>24</sup> See <https://www.youtube.com/watch?v=eYbdd2ChagY>; <http://www.c-span.org/video/?325373-11/new-hampshire-republican-party-leadership-summit-marco-rubio>.

<sup>25</sup> See <https://www.youtube.com/watch?v=mqqZfDpFofg>.

<sup>26</sup> *Id.*; <https://www.youtube.com/watch?v=nbkbX2SkxJs>; Tarini Parti, Paul, Rubio and Cruz Face Off at Koch Forum, *Politico*, January 26, 2015, available at <http://www.politico.com/story/2015/01/koch-forum-rand-paul-marco-rubio-ted-cruz-114588>.

<sup>27</sup> Bykowitz, *Associated Press*, Oct. 8, 2015.

<sup>28</sup> Jacobs, *Des Moines Register*, Oct. 2, 2015

<sup>29</sup> *Id.*

<sup>30</sup> *Id.*

<sup>31</sup> Mazzei, *Miami Herald*, July 8, 2015.

<sup>32</sup> Martin and Confessore, *New York Times*, Oct. 11, 2015.

<sup>33</sup> 26 U.S.C. § 501(c)(4).

<sup>34</sup> 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 CSP’s conduct using the “primarily” standard. Under a correct interpretation of the statute, CSP’s political spending unquestionably would violate its tax-exempt status.

on behalf of or in opposition to any candidate for public office” does not promote social welfare.<sup>35</sup>

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

CSP’s advertisements that promote Sen. Rubio but stop short of explicitly advocating his election constitute political campaign intervention. The “American Dream” advertisement not only identifies Sen. Rubio, it stars him. The ad also expresses approval for Sen. Rubio’s position, is not part of an ongoing series of communications by CSP, and is not related to a scheduled vote on any specific legislation. To the contrary, the timing of the advertisement is related to elections. The ad is running in Iowa, and while the Iowa caucuses that begin the elections for the Republican nomination for president are scheduled for February 2016, Sen. Rubio and the other candidates are intensely campaigning already in the state and elsewhere.<sup>36</sup> Further demonstrating the political nature of the ad, it largely consists of parts of one of Sen. Rubio’s campaign speeches. Similarly, the “greatness” ad features Sen. Rubio even more extensively, expresses approval for his position, is not part of any ongoing series of communications by CSP, is not related to a scheduled vote on any specific legislation, and its timing also is related to the upcoming Republican presidential caucuses and primaries.

CSP’s ads ostensibly related to the Iran treaty also are, in reality, political campaign intervention. Both the ads showcase Sen. Rubio – half of one simply is footage of him discussing policy toward Iran at the Koch brothers’ forum – and both express approval for his position. The ads purport to be about the Iran nuclear treaty, but their primary focus is Sen. Rubio and praising his leadership. Accordingly, while a vote was scheduled on the treaty for a few months after the ads were broadcast, they should be considered linked to the caucuses and primary elections, not the vote. CSP’s Iowa mailer similarly constitutes political campaign

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<sup>35</sup> Treas. Reg. § 1.501(c)(4)-1(a)(2)(ii).

<sup>36</sup> Sen. Rubio himself has asserted his principal activity currently is campaigning for president, not serving as a senator. Kailani Koenig, *Rubio Again Defends Missed Senate Votes*, *NBC News*, October 7, 2015, available at <http://www.nbcnews.com/politics/2016-election/rubio-again-defends-missing-senate-votes-n440361>.

intervention. It identifies and highlights Sen. Rubio, expresses approval of his position, is not part of an ongoing series of communications, and is timed to the election.

Political activity in support of a candidate for office also does not promote social welfare because it benefits the private interests of the candidate. An organization can qualify as exempt under section 501(c)(4) only if its activities primarily benefit “the community as a whole,” rather than particular individuals or groups. *Commissioner v. Lake Forest, Inc.*, 305 F.2d 814, 818-19 (4th Cir. 1962); *Mutual Aid Assoc. of Church of the Brethren v. United States*, 759 F.2d 792, 795 (10th Cir. 1985); *Contracting Plumbers Coop. Restoration Corp. v. United States*, 488 F.2d 684, 687 (2d Cir. 1973); Priv. Ltr. Rul. 201221025; Priv. Ltr. Rul. 201128035. A section 501(c)(4) organization must be “a community movement designed to accomplish community ends.” *Erie Endowment v. United States*, 316 F.2d at 151, 156 (3d Cir. 1963); Priv. Ltr. Rul. 201403020. Even if an organization provides some benefit to the community, it cannot be exempt under section 501(c)(4) if it is primarily operated to benefit private interests. *Contracting Plumbers Coop. Restoration Corp.*, 488 F.2d at 687; Priv. Ltr. Rul. 201403020; Priv. Ltr. Rul. 201221025. As a result, for the same reasons that CSP’s advertisements and other communications constitute political campaign intervention, they also benefit Sen. Rubio’s private political interest, not the interests of the community as a whole.

CSP’s connections to the super PAC supporting Sen. Rubio and Sen. Rubio’s campaign also provides valuable context for the advertisements and mailer. Many of the same individuals directing CSP’s activities also are deeply involved in campaign efforts on behalf of Sen. Rubio. Those relationships support the conclusion that CSP’s activities are designed to aid Sen. Rubio.

CSP has spent or committed to spend at least \$8 million on air time for advertisements that constitute political campaign intervention and benefit Sen. Rubio’s private interests. CSP also spent an unknown amount of money producing the ads, on the mailer it sent to Iowa voters, and other expenditures that would support or benefit Sen. Rubio. While there is no data on CSP’s total spending, CSP appears to have raised approximately \$18 million to date. As a result, at least 45 percent of the amount of money CSP has raised so far was spent or is committed to be spent on political activity that provides a private benefit. This amount alone probably constitutes CSP’s primary activity. Moreover, it is likely CSP will spend even more supporting Sen. Rubio’s campaign closer to the elections. CSP therefore is likely to be violating its tax-exempt status.

The lack of conclusive data on CSP’s spending should not deter the IRS from commencing an investigation now. CSP’s activities may have a significant impact on the elections and should be examined as soon as possible. Furthermore, CSP’s conduct to date with regard to reporting its activities to the IRS shows that data will not be available until long after the elections are over and suggests the information may not be accurate. As noted, CSP consciously decided not to file a Form 1024 application for tax-exempt status, saying it feared being subject to abuse by the IRS. This resistance to IRS oversight calls into question the accuracy of any information provides. In addition, CSP appears to have set its fiscal year in an effort to avoid disclosing any of its campaign activities until long after the 2016 elections.

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According to its 2014 tax return, CSP's fiscal year ends on May 31.<sup>37</sup> Tax-exempt organizations are required to file their Form 990 tax returns four and a half months after their fiscal year ends, but the IRS routinely grants six months of extensions for filing.<sup>38</sup> As a result, CSP's activities from June 2015 through the end of May 2016 – including its spending on all the advertisements – are not likely to be reported to the IRS until April 2017. Considering the political nature of CSP's leaders and activities, it also is possible the organization will terminate before then. The IRS, therefore, should not wait a year and a half to start investigating CSP.

### Conclusion

Based on the publicly available information, CSP's activities since its establishment do not comport with its claimed status as a section 501(c)(4) tax-exempt organization. Therefore, the IRS should investigate CSP and, should it find that CSP 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 CSP as a taxable corporation or a section 527 political organization.

CSP currently is the most active of a new kind of entity – a purported section 501(c)(4) social welfare organization that actually is operated almost entirely for the political advancement and private benefit of a single candidate. These groups provide a vehicle for donors to make unlimited but secret contributions that benefit the political prospects of a targeted candidate or public official. While the public is kept in the dark, the candidate or official almost certainly knows who made the often-large contributions. The IRS must take forceful action to enforce the law and stop CSP from abusing its tax-exempt status and to prevent other organizations from following CSP's lead.

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

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<sup>37</sup> Conservative Solutions Project, 2014 Form 990-EZ, Line A.

<sup>38</sup> Despite claiming it had conducted no substantive activity in the period covered, CSP took the six months in filing its initial tax return, demonstrating that CSP will almost certainly take the extensions again and suggesting it may not provide accurate information. *Id.*

# **EXHIBIT A**



[Frequently Asked Questions](#) [View Search Results](#)

**HOME**

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**SERVICES**

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- [Bulk Tax Payment \(alternative entity payment only\)](#)
- [File UCC's](#)
- [Delaware Laws Online](#)
- [Name Reservation](#)
- [Entity Search](#)
- [Status](#)
- [Validate Certificate](#)
- [Customer Service Survey](#)

**INFORMATION**

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- [Corporate Fees](#)
- [UCC Forms and Fees](#)
- [Taxes](#)
- [Expedited Services](#)
- [Service of Process](#)
- [Registered Agents](#)
- [GetCorporate 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: **5473526**      Incorporation Date / **1/29/2014**  
Formation Date: (mm/dd/yyyy)

Entity Name: **CONSERVATIVE SOLUTIONS PROJECT, INC.**

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

Residency: **Domestic**      State: **DELAWARE**

**REGISTERED AGENT INFORMATION**

Name: **THE CORPORATION TRUST COMPANY**

Address: **CORPORATION TRUST CENTER 1209 ORANGE ST**

City: **WILMINGTON**      County: **New Castle**

State: **DE**      Postal Code: **19801**

Phone: **302-658-7581**

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

For help on a particular field click on the Field Tag to take you to the help area.

**EXHIBIT B**

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

**2014**

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-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Open to Public  
Inspection

**A** For the 2014 calendar year, or tax year beginning **JAN 29, 2014** and ending **MAY 31, 2014**

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

**C** Name of organization  
**CONSERVATIVE SOLUTIONS PROJECT, INC.**

**D** Employer identification number  
**46-5565650**

Number and street (or P O box, if mail is not delivered to street address) Room/suite  
**610 S. BOULEVARD**

**E** Telephone number  
**813-254-3369**

City or town, state or province, country, and ZIP or foreign postal code  
**TAMPA, FL 33606**

**F** Group Exemption Number ▶

**G** Accounting Method  Cash  Accrual Other (specify) ▶

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I** Website: ▶ **N/A**

**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( **4** ) (insert no.)  4947(a)(1) or  527

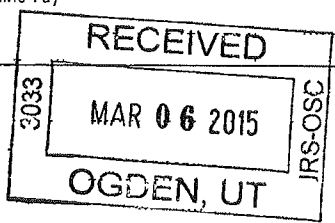
**K** Form of organization  Corporation  Trust  Association  Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **100,000.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	100,000.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c	Less direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	100,000.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	63.
	16	Other expenses (describe in Schedule O)	16	
	17	<b>Total expenses.</b> Add lines 10 through 16	17	63.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	99,937.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	0.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	99,937.



SCANNED MAR 19 2015

LHA For Paperwork Reduction Act Notice, see the separate instructions

Form **990-EZ** (2014)

65 24



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Sch. O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
35b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	Section 501(c)(7) organizations Enter	39a	N/A
a	Initiation fees and capital contributions included on line 9	39b	N/A
b	Gross receipts, included on line 9, for public use of club facilities		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911		
	▶ N/A, section 4912		
	▶ N/A, section 4955		
	▶ N/A		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
	▶ 0.		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization		
	▶ 0.		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41	List the states with which a copy of this return is filed		
	▶ NONE		
42a	The organization's books are in care of		
	▶ ROBERT WATKINS & CO., P.A. Telephone no		
	▶ 813-254-3369		
	Located at		
	▶ 610 S. BLVD, TAMPA, FL ZIP + 4		
	▶ 33606		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	X
	If "Yes," enter the name of the foreign country		
	▶		
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c	At any time during the calendar year, did the organization maintain an office outside of the U S?	42c	X
	If "Yes," enter the name of the foreign country		
	▶		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c	Did the organization receive any payments for indoor tanning services during the year?	44c	X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?  
 If "Yes," complete Schedule C, Part I Yes No  
46

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.  
 Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II Yes No  
 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 47    
 49a Did the organization make any transfers to an exempt non-charitable related organization? 48    
 b If "Yes," was the related organization a section 527 organization? 49a    
49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

f Total number of other employees paid over \$100,000 ▶ \_\_\_\_\_

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None" N/A

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶ \_\_\_\_\_

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A ▶  Yes  No

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: *[Signature]* Date: 2/25/2015  
 Type or print name and title: \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name ROBERT I. WATKINS, CPA	Preparer's signature <i>[Signature]</i>	Date <u>2/24/15</u>	Check <input type="checkbox"/> if self-employed	PTIN P01387074
Firm's name ▶ ROBERT WATKINS & COMPANY, P.A.			Firm's EIN ▶ 59-2645714	
Firm's address ▶ 610 S. BOULEVARD TAMPA, FL 33606			Phone no 813-254-3369	

May the IRS discuss this return with the preparer shown above? See instructions ▶  Yes  No

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

CONSERVATIVE SOLUTIONS PROJECT, INC.

Employer identification number

46-5565650

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - THE CORPORATION IS  
ORGANIZED EXCLUSIVELY FOR THE PROMOTION OF SOCIAL WELFARE WITHIN THE  
MEANING OF SECTION 501(C)(4) OF THE INTERNAL REVENUE CODE OF 1986 AS  
AMENDED.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:  
THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,  
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.  
THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,  
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.