



Anything Goes: Approval of Nonprofit Status by the IRS

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Americans of all ages, all conditions, and all dispositions constantly form associations. They have not only commercial and manufacturing companies, in which all take part, but associations of a thousand other kinds, religious, moral, serious, futile, general or restricted, enormous or diminutive. The Americans make associations to give entertainments, to found seminaries, to build inns, to construct churches, to diffuse books, to send missionaries to the antipodes; in this manner they found hospitals, prisons, and schools. If it is proposed to inculcate some truth or to foster some feeling by the encouragement of a great example, they form a society. Wherever at the head of some new undertaking you see the government in France, or a man of rank in England, in the United States you will be sure to find an association.

Alexis de Tocqueville, *Democracy in America* (Vol. 2, Ch. 5) (1840)

Overview

Americans, as Alexis de Tocqueville observed nearly 160 years ago, are famous for their proclivity to form diverse associations, even wildly eclectic and eccentric associations. It is a distinctive and valuable American trait, and it has been present, if Tocqueville is to be believed, since the early days of our republic.

Contemporary Americans appear no different than their ancestors about whom Tocqueville reported. We still associate eclectically and eccentrically. But contemporary Americans associate differently from their predecessors in at least one important respect: when people form associations today, they tend to expect not merely the liberty to associate but also a raft of special tax benefits for their associations. Specifically, they seek to obtain formal recognition from the federal government as nonprofit organizations, a status which entitles organizations, and often their donors, to tax exemptions.

This report is not about the distinctive American proclivity to associate. Rather, this report is about the distinctive *modern* American proclivity to confer special tax benefits to wildly diverse and indeed eccentric associations. The rules governing the creation and operation of a nonprofit organization are found in

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Section 501(c) and 170(b)(1) of the Internal Revenue Code. These rules are a 20th century development in American associational life. We examine the route to approval as a nonprofit organization in the United States, and we find that nearly all applicants are approved. Oversight of the creation of nonprofit organizations, and the conferral of tax privileges that accompany nonprofit status, is weak, bordering on non-existent.

The route to status as a nonprofit organization in the United States runs through the Internal Revenue Service. Nonprofits are tax exempt – they pay no tax on income or profit, and are frequently exempt from property taxation as well – and the IRS must certify an organization as a nonprofit before it can officially declare itself tax exempt. Nearly 1.5 million nonprofit organizations were registered with the Internal Revenue Service in 2005. Nearly 1 million of these nonprofits were so-called public charities or 501(c)(3) organizations. Public charities are the face of the nonprofit sector in the United States, and they include most nonprofits in social services, health care, education, and the arts. (Religious congregations are also treated as public charities, though they are not required by law to seek approval and register with the IRS.)

The total number of nonprofits, or tax-exempt organizations, has grown rapidly in recent years, increasing by 27% from 1995 to 2005 alone. The number of public charities has grown even more rapidly, increasing by 53% during the same period. In each year over the past decade, the IRS has approved, at a minimum, 50,000 new 501(c)(3) nonprofit organizations.

Obtaining 501(c)(3) status is a valuable thing. It entitles organizations not only to tax exempt status, but also permits donors to claim tax deductions for their gifts. In 2008 Americans donated more than \$300 billion to 501(c)(3) organizations, costing the United States Treasury an estimated \$50 billion in foregone tax revenue.¹

¹ This figure is calculated from the section on tax expenditures in the Annual Budget of the United

Though regulation and oversight of the nonprofit sector falls largely to the state or states in which a nonprofit operates, the official designation of an organization as a public charity or 501(c)(3) rests at the federal level with the IRS. Without IRS approval of public charity status, organizations are not tax exempt and cannot receive tax deductible donations from donors.

In this report, we examine the regulatory and oversight structure for nonprofit organizations. But rather than focus, as is often the case, on oversight of *existing* nonprofits, we focus on the oversight of the creation of *new* nonprofit organizations, specifically the creation and official designation of 501(c)(3) organizations. While the IRS has made efforts in recent years to improve oversight of the nonprofit sector by redesigning the tax forms which nonprofit organizations are required to file (if they earn more than \$25,000 in revenue in any given year), little attention has been paid to the record of oversight in the determination of nonprofit status. The oversight at the entry point to nonprofit status, as we will show, is weak. Nearly every application on which a decision is rendered is approved.

We focus our attention on the fact that the IRS approves more than 50,000 applications for 501(c)(3) status every year and rejects only a very, very small number of applicants. Obtaining recognition by the IRS as a public charity is an embarrassingly easy thing to do. It is hardly an exaggeration to say that when it comes to oversight of the application process to become a public charity, nearly anything goes.

The report has four sections. First, we describe the determination process for receiving tax-exempt status as a public charity. Second, we report data on approval rates from 1998 to 2008 and describe the process of obtaining and

States. See <http://www.gpoaccess.gov/usbudget/fy10/pdf/spec.pdf> and in particular Table 19-3 (p. 308). Accessed Sept. 2009.

reviewing more than 40,000 newly-approved public charities in 2008. We report trends in the newly-approved public charities, using the National Taxonomy of Exempt Entities. Third, we offer evidence for the “anything goes” claim: short descriptions of what are, in our subjective opinion, the top 20 most bizarre public charities created in 2008. Finally, we propose some reform measures to strengthen oversight of the determination process. We also include an appendix with information about a puzzling data discrepancy in official IRS data sources, and an appendix with an expanded list of 60 eccentric public charities created in 2008.²

I. The Determination Process

Nonprofit organizations are required to file articles of incorporation in their state of operation before applying for federal 501(c)(3) status. This is typically a trivial matter, taking no more than a month. Once incorporated, the organization can apply for nonprofit status with the IRS.

Applying for 501(c)(3) status involves a commitment to pursue a charitable purpose, as set out in section 501(c)(3) of the Internal Revenue Code. To obtain public charity status, an organization must be organized and operated *exclusively* for an exempt purpose. The code currently specifies the following:

The exempt purposes set forth in section 501(c)(3) are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals. The term charitable is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.³

² Our full dataset for all 501(c)(3) organizations approved in 2008 is available from the authors on request.

³ Language taken directly from the IRS website: <http://www.irs.gov/charities/charitable/article/0,,id=175418,00.html> Accessed Sept. 2009.

The application currently comprises three forms: the IRS Form 1023, Form 2848, and Form 8821. Most information is contained in Form 1023, which details the organization's basic mission along with its organizational structure. At the beginning of the application process, the organization receives an employer identification number (EIN). The EIN establishes the organization's business tax account. Review of the remainder of the application can take up to 12 months, but expedited approval can be requested if the organization is formed to provide emergency disaster relief services. This expedited process was seen post-September 11, 2001, as well as after Hurricane Katrina.

According to a report released by the Government Accountability Office in 2002, there were, as of January 2002, 207 full-time positions at the IRS involved in evaluating applications for exemption from taxation.⁴ As a general rule, applications result in one of five possible outcomes: approval, rejection, withdrawal by applicant, incomplete application, or fee not remitted.

Once granted federal nonprofit status, an organization can file charitable solicitation forms with its state of operation, allowing it to solicit funds from potential donors. State approval depends on prior federal-level approval. In an attempt to streamline the process, the National Organization of State Charities Officials and the National Association of Attorneys General created the Unified Registration Statement (URS). The URS is an alternative to completing the specific state forms and requirements to obtain nonprofit status. Some states still require supplemental forms, but the URS allows for some cohesion in the state registration process. Approximately 37 states (including the District of Columbia) accept the URS, with the remaining 13 requiring state-specific forms.⁵

⁴ *Tax-Exempt Organizations: Improvements Possible in Public, IRS, and State Oversight of Charities*, GAO-02-526 (2002), p. 57.

⁵ The application process varies widely across states. Organizations operating and fundraising in a single state are only required to comply with their specific state's requirements. However, many nonprofit organizations solicit donations at a national level, and thus must meet the varying requirements of many states. Delaware, Idaho, Montana, Nebraska, Nevada, and Wyoming have

II. Data

A. Data on Approval Rates of Applications for 501(c)(3) Status, 1998-2008

Almost 63% of the roughly 1.5 million nonprofit organizations in the United States are registered by the IRS as 501(c)(3) public charities. 501(c)(3) organizations (with the exception of private foundations) are called public charities and exist solely to provide programs and services that are of public benefit. Additionally, it is estimated that there are over 350,000 religious congregations classified as 501(c)(3) nonprofits, although they are not required to register with the IRS.⁶ Other common nonprofit classifications are 501(c)(4), a designation for social welfare organizations, and 501(c)(7), which are social and recreational clubs.

Applications for 501(c)(3) status in 2008

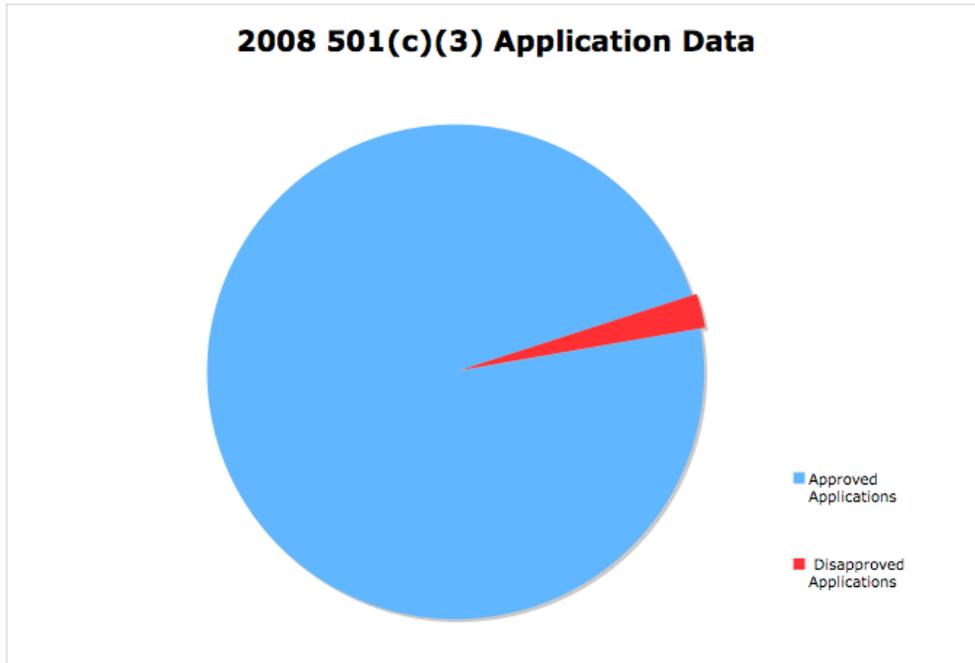
In 2008, 56,190 organizations applied for 501(c)(3) status and received determinations from the IRS.⁷ A mere 1,211 organizations were not approved, representing 2.17% of the total number of applications.⁸

very lax nonprofit registration, only requiring organizations to file articles of incorporation. The vast majority of states, however, require additional paperwork or fees. Organizations must submit their letter of determination from the IRS to their respective state(s) to prove their nonprofit status. One widely variable area in state nonprofit regulation is the charitable solicitation form. Charitable solicitation forms allow a nonprofit to fundraise in a given state, but many states impose regulation on organizations utilizing professional solicitation services. These regulations include fees for such services, ranging from \$120 in Connecticut to \$1,000 in Indiana, as well as surety bonds. Surety bonds guarantee that the professional solicitation service will adhere to all applicable laws; these bonds total thousands of dollars, averaging around \$20,000 for states that employ this regulation method, although very few states require them. The most common state requirement for nonprofit applications is an annual fee. Many states do not require a registration fee, but on average the cost ranges from \$10 (Colorado) to \$400 (Florida). Many states justify the registration fee as a means to pay for application processing, but in reality application fees generate a considerable amount of revenue for states.

⁶ The Nonprofit Almanac 2008, available at <http://nccsdataweb.urban.org/kbfiles/797/Almanac2008publicCharities.pdf>

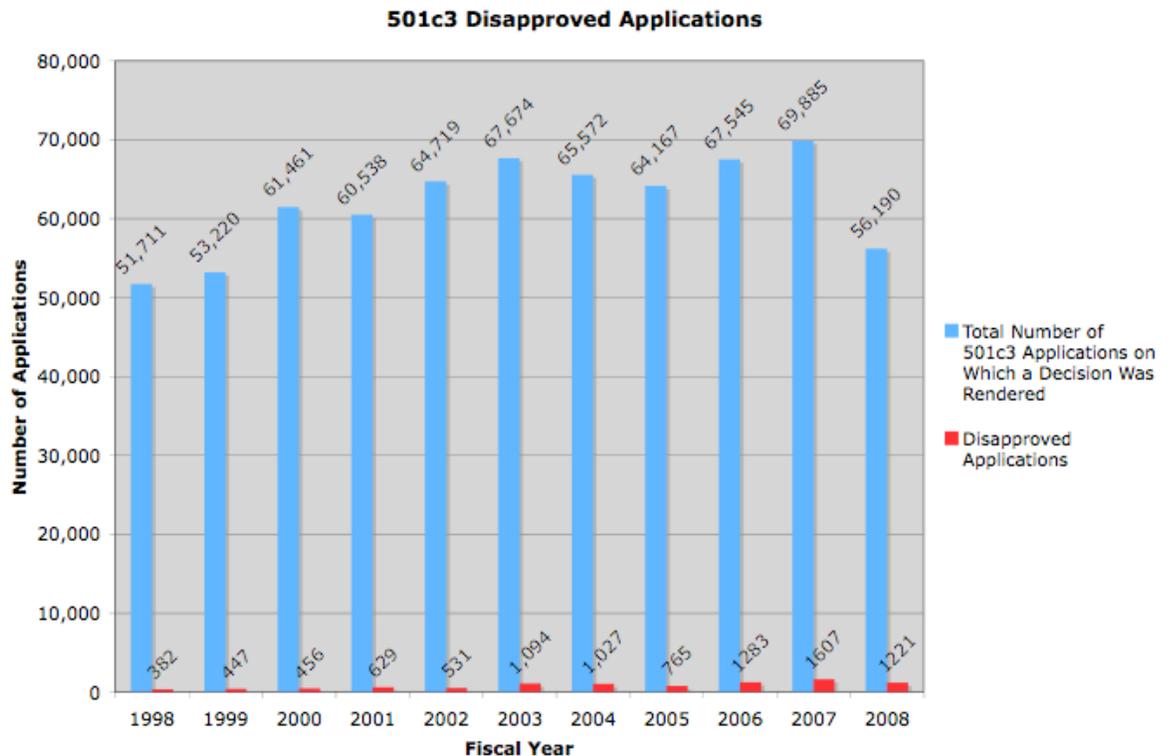
⁷ In 2008 a total of 79,236 organizations applied for 501(c)(3) status, but 23,046 applications were either incomplete, did not include the fee, or were withdrawn. We focus our analysis only on applications for which a determination was made.

⁸ Internal Revenue Service, *Data Book 2008*, Publication 55B, Table 24.



The rate of rejection in 2008 is actually *high*, relative to the rejection rate in previous years. In an analysis of 501(c)(3) applications over the past ten years, the number of applications varied from 51,711 in 1998 to a high of 69,885 in 2007. Overall, the rate of disapproval for 501(c)(3) status has increased over the past decade from .74% in 1998 to 2.17% in 2008, with the disapproval rate peaking at 2.29% in 2007. The rather surprising result: even in the year with the most rejections, nearly 98% of applications were approved.

Using data from the annual IRS data books, we find the following rates of approval and denial.



In 1998, 51,711 organizations applied for 501(c)(3) status, and 382 were disapproved; this represents a .74% disapproval rate, the lowest in the ten-year data span. In 1999, the application number rose slightly to 53,220 with 447 organizations denied. 2000 saw a jump in the number of applications, totaling 61,461, but a decrease in the percentage of organizations denied with 456. In 2001, 60,538 organizations applied and 629 were denied representing a .29% increase in disapproval rate. 64,719 organizations submitted applications in 2002, with 531 denied. 2003 represented a large increase in the disapproval rate, reaching 1.62%, with 67,674 applying and 1,094 not receiving 501(c)(3) status. 2004 remained relatively similar, with 65,572 applications and 1,027 denied. In 2005, 64,167 organizations submitted applications and 1.14% -- 765 organizations -- did not receive approval. Beginning in 2006, the rejection rate

begins to increase. In 2006, 67,545 organizations applied for 501(c)(3) status and 1,283 were denied, representing a 1.89% disapproval rate. In 2007, the rate spiked at 2.29%, with 69,885 organizations applying and 1,607 not receiving approval. Finally, in 2008 the application number dipped to 56,190 with 1,221 organizations denied, equaling a 2.17% disapproval rate.

We note one important qualification about the data. According to the IRS, these data include determinations for applications of public charities as well as for private foundations. (Private foundations are also classified as 501(c)(3) organizations but must comply with stricter regulations on their activities, including narrower limits on deductible contributions.) We find evidence that a significant portion of the rejected applications are from persons seeking to establish a private foundation, not from groups seeking to establish a 501(c)(3) public charity. According to a 2002 Government Accountability Office report on possible improvements to oversight of the nonprofit sector, the number of denied applications for 501(c)(3) public charity status never rose above 75 in the years between 1998 and 2001.⁹ Where the official IRS Data Book records 382 denials in 1998, 447 denials in 1999, 456 denials in 2000, and 629 denials in 2001, the GAO Report, which excludes private foundation applications, records 73 denials in 1998, 39 denials in 1999, 59 denials in 2000, and 58 denials in 2001. Using the GAO data, rather than the IRS Data Book data, would change the approval rates to greater than 99.8% in every year. Thus, controlling for private foundation applications, the IRS gives its stamp of approval to roughly 998 of every 1000 501(c)(3) applications on which it renders a decision!¹⁰

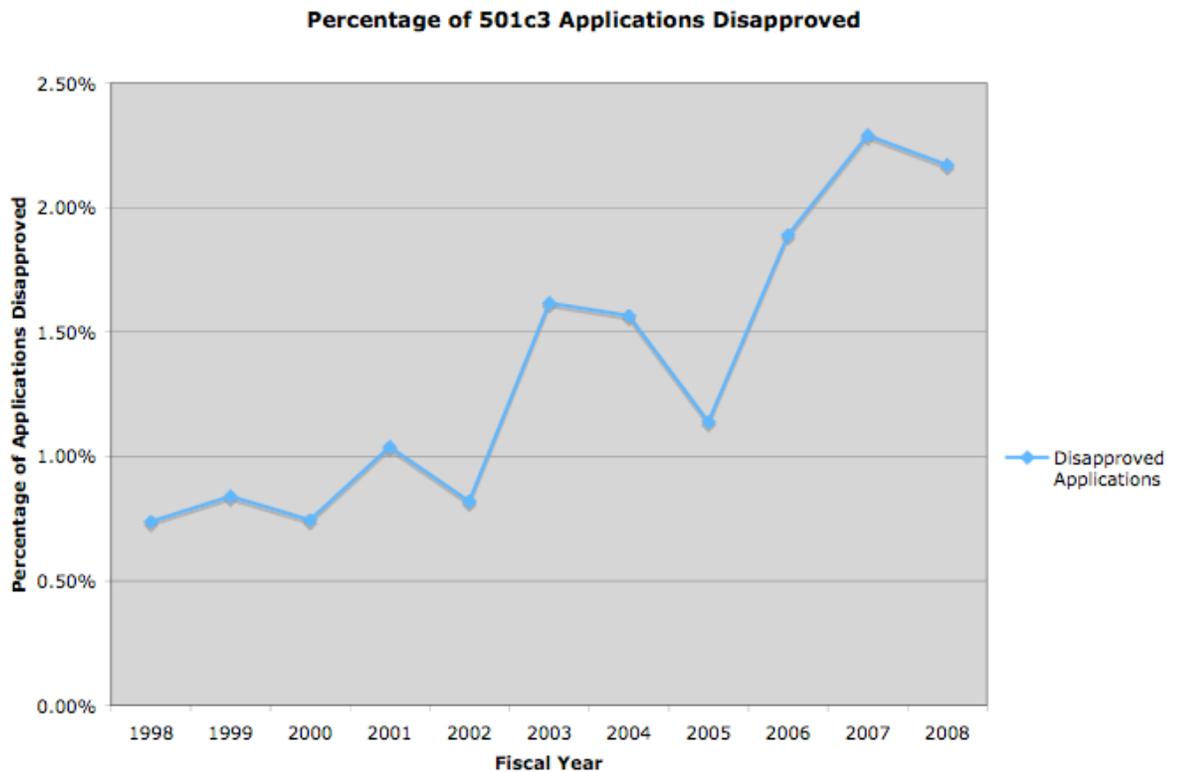
For our analysis, we use the IRS Data Book, which is inclusive of private foundation applicants. The upshot is that our analysis almost certainly *overstates*

⁹ *Tax-Exempt Organizations: Improvements Possible in Public, IRS, and State Oversight of Charities*, GAO-02-526 (2002), Table 2, p. 21.

¹⁰ The IRS renders no decision on applications that do not include all relevant documents, are withdrawn by the applicant, or fail to submit the relevant fee.

the denial rate for organizations seeking status as a 501(c)(3) public charity, even when the approval rate is consistently above 97%.

The graph below shows the denial rate trendline. Note that the rate of disapproval has increased marginally over the past 10 years. Reasons for this increase are unknown, although we speculate it may have to do with increased scrutiny of applications post September 11.



B. Review of Newly Approved 501(c)(3) Public Charities in 2008

Observing the consistently high pattern of approval rates from 1998-2008, we next focused on examining applications for 501(c)(3) status approved in 2008.¹¹ The IRS makes this data available not in the IRS Data Book but in its so-called Exempt Organization Business Master File. The IRS does not make available data on organizations whose applications were denied.

We sought to review, laboriously, one by one, the publicly available data on every organization approved by the IRS as a 501(c)(3) organization in 2008. By sorting the IRS Business Master File for public charities approved in 2008, we assembled a dataset of slightly fewer than 41,000 organizations. The IRS data in the Business Master File is minimal: organization name, address, and, if applicable, data from recent 990 tax forms.

We reviewed the minimal data points to determine patterns and search for organizations that seemed either peculiar (indeed sometimes bizarre) or perhaps at odds with the law on what constitutes a public charity. The results we report below

Discrepancy Between IRS Data Book and the IRS Business Master File

Our research uncovered a very puzzling discrepancy between official data reported by the IRS in its annual Data Book and its frequently updated Exempt Organization Business Master File (BMF). The BMF contains significantly fewer nonprofit organizations approved in 2008 than is reported in the Data Book. According to the Data Book, 54,969 organizations were approved as tax-exempt 501(c)(3) nonprofits in 2008. Our analysis of the data in the BMF yields, however, only 40,961 organizations approved as tax-exempt 501(c)(3) nonprofits in 2008. There is a data gap of more than 14,000 organizations. *If the larger number represents the accurate figure, the IRS BMF fails to report data on more than 25% of newly approved 501(c)(3)s in 2008.* Repeated efforts to determine the cause of the discrepancy, including conversations with IRS officials, have to date yielded no satisfactory explanation. See Appendix A for data on the gap over a 10-year span.

¹¹ The IRS also revokes the 501(c)(3) status of some organizations every year. 501(c)(3) organizations may jeopardize their nonprofit status primarily through three kinds of activity: Private Benefit and Inurement, Political Campaign Intervention, and Legislative Activities. The first category essentially prohibits 501(c)(3)s from providing excessive private benefit to affiliated persons or organizations, or having shareholders who accrue monetary benefits from the success of the organization. The second category strictly prohibits 501(c)(3)s from participating directly or indirectly in any political campaign, as well as from intervening in political campaigns. The latter category prohibits 501(c)(3)s from lobbying. If a 501(c)(3) organization engages in any of these activities, it risks failing the IRS operational test and having its tax-deductible, nonprofit status revoked. In 2008, 198 organizations had their 501(c)(3) statuses revoked, although the IRS did not publicly disclose the specific reasons for the revocations. The revoked organizations included an array of different organizations, ranging from financial and credit counseling organizations to ministries and family foundations.

represent an *objective* look at trends in approved organizations and a *subjective* take on the most eccentric organizations approved as public charities in 2008.¹²

Trends

Throughout our data collection process, we found that the trends in number of 501(c)(3)s approved in each state in 2008 tended to be correlated with the state’s population, as seen in the table below.

| Top 6 States With Most Approved 501(c)(3)’s in 2008 | 6 States/Territories With Least Approved 501(c)(3)’s in 2008 |
|--|---|
| California: 5,103 | Alaska: 117 |
| Texas: 2,864 | South Dakota: 104 |
| New York: 2,863 | Wyoming: 90 |
| Florida: 2,684 | North Dakota: 78 |
| Illinois: 1,682 | Other Territories 50 |
| Georgia: 1,543 | Puerto Rico: 46 |

The most frequently approved applications were from applicants describing themselves as ministries or religious groups, animal rescue organizations, fundraising organizations, and sports organizations. The following table breaks out the various categories of public charities created in 2008.

¹² Our method: We downloaded the entirety of Business Master File provided from the IRS website and then sorted through nonprofits with a “ruling year” of fiscal year 2008 and further sorted this group organizations approved as 501(c)(3)s. The IRS makes available a data bank of all nonprofit organizations currently in operation by region and by state. We created datasets of newly approved 501(c)(3) nonprofits for each state and one master file containing all 40,969 organizations. We then reviewed each organization one by one. The information provided by the IRS is minimal at best; the data points include the EIN, organization name, contact person and/or address, state of operation, and NTEE code. We supplemented this information with a web search for the name of the organization and a Guidestar database search to obtain 990 tax form information, if available.

Classification of 501(c)(3) Organizations Approved by the IRS in 2008

| <i>Type of 501(c)(3)</i> | <i>Number</i> | <i>Percent</i> | <i>Cumulative %</i> |
|--------------------------------------|---------------|----------------|---------------------|
| Charitable | 29,425 | 71.84 | 71.84 |
| Educational | 6,691 | 16.34 | 88.17 |
| Literary | 17 | 0.04 | 88.21 |
| Prevent Cruelty to Animals | 328 | 0.80 | 89.01 |
| Prevent Cruelty to Children | 28 | 0.07 | 89.08 |
| Public Safety Testing | 34 | 0.08 | 89.17 |
| Religious | 4,410 | 10.77 | 99.93 |
| Scientific | 28 | 0.07 | 100.00 |
| Total | 40,961 | 100.00 | 100.00 |

The category “charitable” provides little information and is essentially a catch-all for any organization that does not obviously fit under other categories. This analysis tells us little except that very few organizations dedicated to the prevention of cruelty to children, to public safety testing, and to literary or scientific purposes were approved as public charities in 2008.

Fortunately, a finer-grained analysis is possible by sorting the dataset by so-called National Taxonomy of Exempt Entities (NTEE) code. The NTEE was developed in the 1990s by the IRS, in partnership with some nonprofit organizations, to provide better information about the universe of tax exempt organizations. It represents an improvement over the previous status quo, when very little was known about the various purposes of different nonprofits. The NTEE is nevertheless an imperfect scheme, so the following table should be read with appropriate caution. Below, we classify the 40,961 501(c)(3)s approved by the IRS in 2008 by NTEE code.

**Classification of 501(c)(3) Organizations Approved by the IRS in 2008 by
NTEE Code**

| NTEE Letter | Number | Percent | Cum % | Code Description |
|--------------------|---------------|----------------|---------------|--|
| No Entry | 784 | 1.91 | 1.91 | |
| A | 3,437 | 8.39 | 10.30 | A Arts, Culture and Humanities |
| B | 6,340 | 15.48 | 25.78 | B Educational Institutions and Related Activities |
| C | 807 | 1.97 | 27.75 | C Environmental Quality, Protection and Beautification |
| D | 1,112 | 2.71 | 30.47 | D Animal-Related |
| E | 1,237 | 3.02 | 33.49 | E Health – General and Rehabilitative |
| F | 631 | 1.54 | 35.03 | F Mental Health, Crisis Intervention |
| G | 648 | 1.58 | 36.61 | G Diseases, Disorders, Medical Disciplines |
| H | 270 | 0.66 | 37.27 | H Medical Research |
| I | 560 | 1.37 | 38.64 | I Crime, Legal-Related |
| J | 155 | 0.38 | 39.02 | J Employment, Job-Related |
| K | 325 | 0.79 | 39.81 | K Food, Agriculture and Nutrition |
| L | 950 | 2.32 | 42.13 | L Housing, Shelter |
| M | 638 | 1.56 | 43.69 | M Public Safety, Disaster Preparedness and Relief |
| N | 2,729 | 6.66 | 50.35 | N Recreation, Sports, Leisure, Athletics |
| O | 1,642 | 4.01 | 54.36 | O Youth Development |
| P | 4,942 | 12.07 | 66.42 | P Human Services – Multipurpose and Other |
| Q | 1,435 | 3.50 | 69.93 | Q International, Foreign Affairs and National Security |
| R | 151 | 0.37 | 70.29 | R Civil Rights, Social Action, Advocacy |
| S | 976 | 2.38 | 72.68 | S Community Improvement, Capacity Building |
| T | 4,847 | 11.83 | 84.51 | T Philanthropy, Voluntarism and Foundations |
| U | 149 | 0.36 | 84.87 | U Science and Technology Research Institutes |
| V | 53 | 0.13 | 85.00 | V Social Science Research Institutes |
| W | 302 | 0.74 | 85.74 | W Public, Society Benefit – Multipurpose and Other |
| X | 5,795 | 14.15 | 99.89 | X Religion-Related, Spiritual Development |
| Y | 23 | 0.06 | 99.94 | Y Mutual/Membership Benefit Organizations, Other |
| Z | 23 | 0.06 | 100.00 | Z Unknown |
| Total | 40,961 | 100.00 | 100.00 | |

The NTEE classifications show that educational, religious, human services, and philanthropic organizations were the most frequently recognized as public charities in 2008. Several classifications were so unpopular that they did not amount to even 1% of the nearly 41,000 new 501(c)(3)s. Medical research, employment or job-related organizations, food, agriculture and nutrition organizations, civil rights and social action organizations, science and technology research institutes, and public society benefit organizations did not reach this 1% threshold.

Based on a line-by-line examination of the dataset of 40,000+ newly approved 501(c)(3) organizations in 2008, we then sought to review the minimal data available on each organization. We identified organizations that struck us as odd or especially eccentric, representative of the “anything goes” mentality that we believe characterizes the nonprofit sector in the United States. We developed a list of more than 400 organizations and then sought additional information for each, information beyond that which is available in the IRS Business Master File.

We obtained a 990 tax form, when available, for each of these organizations through the Guidestar nonprofit database. The 990 form contains information on the income, assets and liabilities of the organization; however, it is only mandatory for organizations generating \$25,000 or more in revenue per year to file this form. Most of our information came from websites for each organization or websites where the organizations in question were mentioned.

Based on the information gathered through this expanded process, we narrowed down our larger list of 400 organizations to a smaller list of about 60 and then ultimately to 20 organizations.

With comic spirit intended, though with a serious point to illustrate, we present here our list of the 24 most eccentric public charities approved by the IRS in 2008.

III. Anything Goes: The 20 Most Eccentric Public Charities Approved by the IRS in 2008

1. Gateway Sisters of Perpetual Indulgence: Abbey of the Gateway City

St. Louis, Missouri
Approved May 2008

http://www.gsoi-stl.org/home_files/home.htm

From the website: "The Gateway Sisters of Indulgence, "Abbey of the Gateway city" St. Louis Missouri, is an all Volunteer Not-for-Profit Organization. They are a Missionary Order of an International Order of Sisterhoods of the 21st Century Drag Nuns. They don't mock nuns, "THEY ARE NUNS'. They have taken on that role for the Gay, Lesbian, Bi-sexual, Transgender and Gay Friendly Individuals within our community. The Sisters not only enjoy the work of Fund Raising for Charity but they all have FUN doing it."¹³ "The Gateway Sisters of Indulgence members are all local to the St. Louis area and each member brings their own professional occupational skills, knowledge, community involvements, club involvements, talents and energy to help make the Sisters who they are today. The members of the Gateway Sisters of Indulgence and global Houses are from the LGBT and straight communities, males and females individuals who are either from the Leather community, Cowboys/Cowgirls, drag queens/kings, you name it, they have them as members. The Gateway Sisters of Indulgence do not discriminate membership due to Sexual Orientation, Fetishes, Marital Status, National Origin, Race, Physical Limitations, Religious beliefs."¹⁴ Specifically, the Sisters of St. Louis promote safe-sex practices and education, as well as awareness for HIV/AIDS.

2. The Grand Canyon Sisters of Perpetual Indulgence Inc.

Phoenix, Arizona.
Approved October 2008
<http://azsisters.org/>

These organizations are the newest chapters of The Sisterhood of Perpetual Indulgence, an international order of drag nuns. From the website: "The Sisters of Perpetual Indulgence are a worldwide nonprofit organization that raises money and awareness for causes within their community. Its members dress in flamboyant and colorful outfits and wear heavy makeup and face paint, all while working it in steep heels that would make stiletto queen Mariah Carey faint. "A lot of people question if we're pretending to be nuns," Wunderbar said. "The truth is that we are nuns. The definition of a nun is someone who gives of themselves in service for a cause. That's what we do." Wunderbar explained that the roots of her sisterhood started in San Francisco in 1979 with five men living in

¹³ http://www.gsoi-stl.org/home_files/home.htm Accessed September 2009.

¹⁴ http://www.gsoi-stl.org/home_files/home.htm Accessed September 2009.

a commune. Upset with the way homosexuals and HIV/AIDS were being treated at the time, they decided to wear nun costumes and march from the Castro down to the beach. "People say we do this to draw attention to ourselves," Wunderbar said. "Of course we do. We're trying to raise money and awareness for different causes and organizations."¹⁵

The Grand Canyon Sisters of Perpetual Indulgence describe themselves as a non-discriminatory organization that aims to unite and empower their local community through fundraising, entertainment, and education. They describe themselves as being opulent, "naughty," and decadent. Members include Sister Atopa Sleepurr-Sofa, Our Lady of Broyhill: Sexytary (Secretary); Novice Brother Craven Moorehead; Sister Inga von Schlappenheinie, Barer of the Bodacious Ta-Tas: Mistress of Collections (Treasurer); and Sister Ora Lee Wunderbar: Mistress of Novices (Vice President), Mistress of Evangelism (Propoganda, Marketing, Technology).¹⁶ Similar to the Sisters of St. Louis, the Arizona chapter focuses on LGBT issues, in addition to seeking the unification of the LGBT community of Arizona.

3. CrossHeir Outfitters

Branford, Florida

Approved March 2008

<http://www.crossheiroutfitters.org/>

A Christian organization from Branford, Florida, CrossHeir Outfitters organizes hunting and fishing expeditions as ministry. Their target audience is "Bubba" — a hardworking country man who prefers to go hunting or bond with his buddies other ways in the outdoors during his time off on Sunday rather than go to Church.

From the website: "CrossHeir Outfitters is an awesome new ministry, ordained by God and Fueled by the passion of a Few [sic] good Bubbas wanting to see simple blue-blooded American country boys come to the knowledge of the saving power and life-changing experience of a relationship with our Lord and Savior Jesus Christ. We have been equipped with the knowledge of how to put on a men's outreach event. God has blessed us with the equipment to bring to your church through our state of the art 50 enclosed ministry trailer and we are very fortunate to have relationships with Nationally known outdoor product companies like Mathews, Mothwing, Knight and Hale and others. We have helped several churches this fall in three different states host events and have seen over 6000 attendees with over 150 salvations and over 325 rededications to Jesus Christ. Don't let a financial obstacle be a stumbling block in the way of your outdoors event. We know how to do this and we are anxiously awaiting your call to help your church with an event that will change the lives of Bubba's everywhere."¹⁷

¹⁵ <http://azsisters.org/GCHistory.html> Accessed September 2009.

¹⁶ <http://azsisters.org/who.html> Accessed September 2009.

¹⁷ <http://www.crossheiroutfitters.org/> Accessed September 2009.

4. Deguello Gunslingers

Yuma, Arizona

Approved December 2008

<http://dequellogunslingers.com>

A public charity classified under the NTEE as a Humanities Organization, the Deguello Gunslingers perform old western vignettes and reenactments. Acts include bank robberies, gunfights and horseback shoot-outs. Though they seek bookings for a great variety of functions, they offer up their pro bono services for fundraisers. According to their website, the Gunslingers are available for business promotions, photo ops, commercials, conventions, private parties and meetings, and they are members of The Reenactment Guild of America. They perform every Sunday at Yuma Territorial Prison.

6. Ghostface Ryderz Incorporated

New Castle, Delaware

Approved November 2008

<http://www.ghostfaceryderz.com>

Ghostface Ryderz is a public charity based in Delaware whose main goal is “to change the game and bring innovative ideas to the world one bike at a time,” while achieving family unity among motorcyclists. They began as an underground organization, waiting until the world’s time was right to make their presence known. After researching other bike clubs, choosing a name, incorporating, copyrighting and trade-marking, they became a 501(c)(3). According to their organizational history: “We started out slow to achieve the ultimate goal of family unity and quality of character we stayed underground just to take notes and see what the game held for us. Now the time is right to show the world a new dimension. The research was prepared on bike clubs. A name was chosen and legally incorporated, copyrighted & trademarked. By-laws were drafted. Finally a tax id number was arranged. Ghostface ryderz inc. is ready to step out and make our presence known. We are a non profit organization and the goal for ghostface ryderz inc. Is to change the game and bring innovative ideas to the world one bike at a time.” Their mission statement: “Ghostface Ryderz Inc. was founded on the principles of family unity and respect. Our goal is to promote enthusiasm and respect for all riders and non riders in the community. Through community based service projects and fellowship with others, we will create a harmonious environment that fosters safety, unity, and collective growth one bike at a time.”¹⁸

7. International Society of Talking Clock Collectors

Amherst, OH

Approved January 2008

<http://www.talkingclocks.net/collections.aspx>

This organization was approved under the NTEE code A50 for museums. It is, however, a virtual museum, available to the public only online. According to the website, the purpose of the organization is: “To accumulate and preserve a

¹⁸ <http://www.ghostfaceryderz.com/HISTORY/history.html> Accessed September 2009.

broad base collection of talking clocks and related artifacts. Note: The “Museum” is presently in the home of the Interim President. To make the talking clocks and artifacts available to ISTCC members and the general public through a virtual museum. A portion of the “MUSEUM’S” holdings may be viewed at the “VIRTUAL MUSEUM” located at: <http://www.talkingclocks.net>. In short, this appears to be the private collection of talking clocks held in the home of the collector made into a nonprofit museum by taking photographs of the clocks and posting them online.

8. Red Nose Institute

Kansas City, Missouri

Approved January 2008

<http://www.therednoseinstitute.com>

The Red Nose Institute is a public charity in Kansas City, Missouri that sends red clown noses to overseas troops in order to lighten their moods, along with a letter of support. The group encourages servicewomen and men to share these noses with local children.

From the website: “The Red Nose Institute is a non profit, 501(c)(3) corporation designed to put a smile on the faces of our troops overseas. Designed by a clown and with the help of clowns and friends around the world, this program was launched in July 2007. The idea is for folks who care about our military to donate red foam noses. Monetary donations are also accepted and used to purchase even more noses and also to help with mailing costs. The noses are then mailed to U.S. troops deployed anywhere overseas. A letter is enclosed with each package telling that the folks sending them are extremely proud of our military and thankful for what they are doing on our behalf.”¹⁹

9. GeekAid of Michigan

Allendale, Michigan

Approved February 2008

www.geekaid.org

From the website: “Inspired by a group of friends who held a private party in 2005, unofficially dubbed "GeekAid", the cause then was simply to spoof the plight of computer geeks and the only beneficiaries of the revelry were the attendees. Afterwards, in a rare and unexplained moment of serious reflection, the founding "Geeks" decided to take the GeekAid event to the next level in order to make a true difference for the West Michigan community in 2006. Today, GeekAid is all about bringing together individuals passionate about art and technology, and understand that we must encourage and foster that passion whenever the opportunity arises. We also feel strongly that you should have fun doing it.”²⁰

¹⁹ <http://www.therednoseinstitute.com/> Accessed September 2009.

²⁰ <http://www.geekaid.org/about> Accessed September 2009.

Parties and Festivals Masquerading as Public Charities

10. Sin for Charity

Chicago, Illinois

Approved October 2008

<http://www.sinforcharity.com/about.htm>

Sin for Charity is an event-planner and producer for charities in the Chicago area. It undertakes no charitable activity itself except for staging events to raise money for other public charities. Self-classified under the NTEE as a Human Service Organization, Sin for Charity has already collaborated with the Make-A-Wish Foundation of Illinois, TACA (Talk About Curing Autism), and Little Angels. A recent event — Make a Jamaica — benefited Little Angels, and featured a swimsuit fashion show, beach volleyball tournaments, live music, kids activities, food and beverages.

11. Woohoo Sistahs

Virginia Beach, VA

Approved September 2008

<http://www.woohoosistahs.com>

Woohoo Sistahs are a group of tight-knit women who liken themselves to the close group you had in grade school. From the website: the Sistahs are a “a crazy group of women supporting [their] charities, philanthropy and each other and having a whole lot of fun in the process.”²¹ The Woohoo Sistahs work together to participate in fundraisers such as the Relay for Life and the Susan G. Komen Race for the Cure. They also volunteer at and donate to organizations such as the Samaritan House Battered Women’s Shelter. Like Sin For Charity, the Woohoo Sistahs do not provide services of their own except for staging events that raise money for other public charities. Their website features some pictures of a pool party for members.

12. All Colorado Beer Festival

Colorado Springs, CO

Approved September 2008

<http://www.allcoloradobeerfestival.org>

The All Colorado Beer Festival is a two-day event in Colorado Springs and Boulder, featuring seventy beers from over thirty Colorado breweries. Three different four and a half hour-long sessions offer two-ounce beer tasting sessions with entertainment, and after each session, a winner will be proclaimed. All profits go to local nonprofits. The Festival is self-classified as a “fund raising and/or fun distribution” organization.

²¹ <http://www.woohoosistahs.com/woohooweare.html> Accessed September 2009.

We Need a Public Charity for This?

13. Monticello Graduation Party Inc.

Monticello, MN

Approved January 2008

Monticello Graduation Party, Inc. is organized as an educational services group. Located in Monticello, MN, the sole purpose of the organization is to provide “a chemical free graduation party for the graduating seniors of Monticello High School on their graduation night.”²²

14. Planet Jelly Donut

Oakland, CA

Approved August 2008

<http://www.planetjellydonut.org>

Planet Jelly Donut is a multipurpose human services public charity located in Hawaii (but registered in California) that spreads the message of the goodness of the human spirit to all groups of people. From the website: “Planet Jelly Donut spreads the common belief that the core essence of the human spirit is goodness. As we ride the Wheel of Fortune of life, be it on top of the world or struggling from beneath the weight of it, we as a human race naturally desire to be our best, and assist another in doing the same.”²³

15. Metempyrion Foundation

Cottonwood, AZ

Approved April 2008

<http://metempyrion.org/about.htm>

The purpose of the organization is, according to its website: “To set up a spiritual educational institution. People with intuitive and telepathic potential will be given an opportunity to enhance their skills for the higher good of the human population at large. This school will offer Extended Sensory Perception Studies open to all ethnic and religious expressions. Faculty to consist of a resident staff and visiting teachers from around the world, specializing in the fields of extended mental abilities.”²⁴

16. Curtains Without Borders

Burlington, VT

Approved July 2008

<http://www.curtainswithoutborders.org/>

Curtains Without Borders, a public charity classified as an historical society aims to conserve historic painted theater curtains, primarily in Vermont. Painted theatre curtains were prevalent in the late 19th and early 20th centuries, primarily in Vermont, but also in other New England states. At this time, the

²² 2008 990 tax form, accessible at <http://www.guidestar.org/FinDocuments//2008/421/745/2008-421745379-0482f4ad-9.pdf>

²³ <http://www.planetjellydonut.org/index.html> Accessed September 2009.

²⁴ <http://metempyrion.org/about.htm> Accessed September 2009.

organization has rescued 176 curtains. Curtains Without Borders receives its primary funding for its Painted Theater Curtains Project from the National Endowment for the Arts and the National Endowment for the Arts and National Park Service's joint "Save America's Treasures."

Looks like a For-Profit Operation

17. Jason Morris Elite Judo Training Inc.

Glenville, NY

Approved January 2008

Jason Morris is a world class American judoka who won a silver medal in the Barcelona 1992 Olympics, in addition to medaling in many other international Judo competitions. He was the coach of the 2008 United States Olympic Judo Team. He is one of the top Judo trainers in the country, coaching many Olympic-level judokas. He trains out of Glenville, New York, and their Jason Morris Elite site is classified as an N60 (Amateur Sports Clubs, Leagues, N.E.C.) public charity.

18. Mississippi Magnolia Cloggers

Clinton, MS

Approved June 2008

<http://www.magnoliacloggers.org/>

This Clinton, Mississippi dance studio offers four levels of classes and features its own clogging teams. The beginner classes are offered for \$50 per eight-week session. Clogging is a form of dance with English, German and Scotch-Irish influences that began in Appalachia. It displays elements of the Irish Jig as well as Scottish Highland dancing, with a style that somewhat resembles tap and involves foot-stomping, shouting and hand-clapping. Mississippi Magnolia Cloggers are self-classified as an A24 (Folk Arts) public charity.

19. Renegade Rollergirls of Oregon

Bend, OR

Approved March 2008

<http://www.renegadesor.com/>

The Renegade Rollergirls of Oregon was established in June of 2006 and officially approved by the IRS as a public charity in 2008. From the website: "In only a few months we have successfully established ourselves as Bend's only non-profit roller derby league, and are working on being the hottest show in town, with our no holds barred play. We have created ourselves from a few gals with big dream of roller-skating, athletic competition, and making new friends along the way. The Renegade mission is to provide the women of Bend the opportunity to participate in a team sport that contributes to fitness, making friends and building self confidence. As a nationwide grass roots effort to revive the sport of roller derby, Renegade aims to give back to the community that supports our efforts not only with charitable contributions but with all American no-holds-barred roller derby entertainment." Renegade Roller Girls are affiliated with a

federated organization of other roller girl leagues in other cities. The Renegade Roller Girls made a donation of slightly more than \$1000 to other public charities in 2007, with program revenue of nearly \$40,000.²⁵ \$20,000 was spent on administrative expenses.

20. Promise Land Ranch, Inc.

Charlotte, TN

Approved October 2008

<http://www.promiselandranch.com/aboutus.html>

From the website: "The Promise Land Ranch is dedicated to helping people find peace and rest in a fast-paced world. In those moments of stillness they can experience healing and renewal."²⁶ "Promise Land Ranch is a non-profit IRS designated 501(c)3 corporation. We exist to provide healing and hope to hurting individuals. We accomplish this by meeting people in their time of need, accepting them as they are and providing a safe environment for them to share their pain. This may be through organized retreats, or trips to other countries, or just a coffee at Starbucks."²⁷

²⁵ http://www.renegadesor.com/renegade_rollergirls_charity.php. Financial data taken from 2008 990 tax filing, available at: <http://www.guidestar.org/FinDocuments//2008/223/939/2008-223939180-04d83470-Z.pdf>. Accessed September 2009.

²⁶ <http://www.promiselandranch.com/aboutsourmission.html> Accessed September 2009.

²⁷ <http://www.promiselandranch.com/aboutus.html> Accessed September 2009.

IV. Recommendations for Oversight Reform

The IRS approves nearly every application it receives from organizations seeking status as a 501(c)(3) public charity. It is a lost opportunity for more vigorous and rigorous oversight of the nonprofit sector.

Before offering some tentative recommendations for reform, we first provide some cautions in interpreting the data we report here.

First, it is not our claim that the IRS screening process for approving or disapproving applications for nonprofit status is completely ineffectual. For one thing, the IRS does indeed reject some applications, albeit startlingly few. But leaving the rejection rate aside, we must allow as a possibility that some actually existing organizations do not even bother applying, or they apply and withdraw their application quickly, because of the IRS screening process.

Second, though all organizations approved as 501(c)(3) public charities are tax exempt and can offer their donors tax deductions, the overwhelming majority of these newly approved organizations have tiny revenues. It is unlikely that there is a large loss of tax revenue from the approval of these many diverse and small nonprofits.

Third, in describing our subjectively selected list of the twenty most eccentric organizations approved as a public charity in 2008, we are not claiming anything about these organizations as representative of the nonprofit sector as a whole. The preposterousness of a virtual museum for talking clocks should not imply to the reader that all nonprofits are this absurd.

We conclude with five recommendations for reform.

1. Congress should allocate more funding to the IRS in order to bolster the staff devoted to reviews of applications for nonprofit status.

2. The IRS should raise the fee for applying for nonprofit status. Increasing the fee (currently about \$750, and less for small organizations) would allow, first, increased IRS revenue to pay for more careful scrutiny of applications. Second, the increased fee would be a desirable barrier to seeking nonprofit status: it would signal to organizations that they should be more than a fly-by-night organization, minimally staffed or with no revenue stream, before submitting an application. Another option, suggested by nonprofit consultant Jack Siegel: increase the application fee to \$5000, and refund \$2500 if the application is approved.²⁸
3. The IRS should reconcile the significant discrepancy in data reported in the annual IRS Data Books and the Exempt Organization Business Master File. See Appendix A.
4. Congress and the broader public should initiate a dialogue about the wildly diverse purposes currently permissible for public charity status, as described in 501(c) codes. Do we wish to attach tax exempt status to the distinctive modern American tendency to associate wildly and for diverse and eccentric purposes? The 501(c) code, we believe, stands in need of reconsideration in light of the massive growth of the nonprofit sector. Is this really an effective way to organize charity? Should the mere desire to associate for nearly any purpose be rewarded with tax privileges? This is a discussion that is fundamentally important to our democracy.

²⁸ http://www.charitygovernance.com/charity_governance/2008/03/do-we-need-8500.html
Accessed September 2009.

**Appendix A: Data Discrepancy between IRS Exempt Organization
Business File and the IRS Data Book**

The gap between data reported in the IRS BMF and in the IRS Annual Data Books is large and troubling. It is important to resolve this discrepancy, and not only because the IRS should be able to produce accurate numbers across various reports. More important is to determine what number is the accurate figure. Were there 54,969 organizations approved in 2008, or was it 41,583?

We can expect that a gap will appear in earlier years, for organizations approved in 2000 may have closed up shop and been de-listed from the IRS Business Master File. There is no reason to think, however, that the number of such dead-letter-office public charities is high enough to explain the >30% gap in each year, 1998 to 2007.

**Data Discrepancy: Number of 501(c)(3) organizations approved by the IRS
by various official IRS sources**

| <i>Year</i> | <i>by BMF Calendar Year</i> | <i>by BMF Fiscal Year</i> | <i>by IRS Data Book</i> | <i>FY Gap</i> |
|-------------|---------------------------------|-------------------------------|-----------------------------|---------------|
| 1990 | 16,317 | 16,349 | | |
| 1991 | 18,690 | 16,378 | | |
| 1992 | 21,160 | 22,083 | | |
| 1993 | 25,922 | 25,211 | | |
| 1994 | 25,898 | 25,218 | | |
| 1995 | 27,393 | 27,759 | | |
| 1996 | 28,492 | 27,261 | | |
| 1997 | 30,377 | 29,791 | | |
| 1998 | 32,315 | 32,595 | 51,329 | 36.50% |
| 1999 | 34,968 | 33,389 | 52,773 | 36.73% |
| 2000 | 37,722 | 38,473 | 61,005 | 36.93% |
| 2001 | 40,741 | 39,127 | 59,909 | 34.69% |
| 2002 | 44,799 | 43,841 | 64,188 | 31.70% |
| 2003 | 41,187 | 42,134 | 66,580 | 36.72% |
| 2004 | 45,668 | 44,969 | 64,545 | 30.33% |
| 2005 | 37,020 | 38,040 | 63,402 | 40.00% |
| 2006 | 43,196 | 41,835 | 66,262 | 36.86% |
| 2007 | 45,695 | 46,999 | 68,278 | 31.17% |
| 2008 | 40,961 | 41,583 | 54,969 | 24.35% |

APPENDIX: TOP 60 Most Eccentric Organizations Approved as 501(c)(3)s in 2008

| EIN | NAME | Organization details | Purpose/Mission | website | other details | Comments |
|-----------|----------------------------|--|---|---|--|---|
| 142003693 | ALL COLORADO BEER FESTIVAL | Each session runs four and a half hours and includes a tasting glass and all the 2-ounce samples you can responsibly consume of over 70 beers from more than 30 of the best Colorado brewers. Once again there will be entertainment at each session. All proceeds generated by the festival are donated to local nonprofit organizations. | Proceeds from the festival are donated to other nonprofit charities | http://www.allcoloradobeerfestival.org/ | | |
| 204687940 | BAD BOY BLAST | clay shoot | Benefiting Midland and Odessa Police Departments & Midland and Ector County Sheriff's Offices | http://www.badboyblast.org/generalinformation.htm | sponsored by Halliburton and ConoccoPhillips | |
| 651239385 | BEYOND WAR AND RAPES | Founded in December of 2004, Beyond War and Rapes is a non profit corporation organized to help improve the lives of women victims of rapes and sexual abuses in DR Congo, as a complement to international and grassroots efforts already underway. Our headquarters are located in Fairfax County, Virginia and our field Community Center is in Bukavu, in the Democratic Republic of the Congo. | Our mission is to bring hope and opportunity to young women of DR Congo victims of war through promotion of the quality of their lives by the way of health promotion; education and socio-economic opportunities. | http://beyondwarandrapes.org/about.html | info@beyondwarandrapes.org | |
| 262689413 | Bourbon Baroque | Bourbon Baroque seeks to meld the local arts scene of Louisville, Kentucky through a Baroque lens providing a full season of concerts, collaborative projects, educational workshops, house concerts, and more! Our partnerships with such organizations as Louisville Youth Choir, Kentucky Opera and Choral Arts Society allow us to expand our repertoire to include larger operatic and choral works in addition to the unique orchestral, solo, and chamber programming that we provide through our separate season concert series. | Our objective is to fuse together the arts community of Louisville, Kentucky through the music of the Baroque in the style of the time. From Baroque Opera with the Kentucky Opera to court music performed amongst the paintings of the aristocracy at local museums and exhibitions, we strive to blend the living arts together through an art form that dances, sings, and plays through the modern day soul. | http://www.bourbonbaroque.com/ | | Seems to just be a nonprofit concert series; does not donate money to anything. |
| 261650685 | Brat Fest Inc. | The Bucyrus Bratwurst Festival is a non-profit organization which was established as a fund raising project for local area businesses, clubs, and other civic organizations to assist those groups in their futures to continue community service and aid in the betterment of said groups. All monies raised are used in the current Festival and the current years operations. All labor by staff and other participants is solely voluntary and there is no monetary rewards or compensation for the long hours and dedication which the volunteers put forth. Their rewards are all the satisfied patrons of the Bratwurst Festival and the satisfaction of knowing that they are helping their community. | fundraises for local businesses | http://www.bratfest.org/aboutus.htm | includes eating contests, beauty pageants, parades, bands | Very vague about who the money benefits, does not list any of the recipients |
| 262194373 | Breedlove Foods, Inc. | The vision of Breedlove Foods Inc. is to be a leader in international humanitarian hunger relief, providing hope to the impoverished through growth and innovation. | Breedlove Dehydrated Foods is committed to feeding the hungry of the world by: Building relationships with commodity producers, distributors, warehouse, transporters, & processors; Processing nutritious food of consistent quality; and Developing partnerships with other organizations. | http://breedlove.org/ | Products Description: Manufactures dried & dehydrated fruits & vegetables & soup mixes; wholesales dried or canned foods Vegetables, Fruits, Fresh melon fruits, Fresh fruit byproducts, Frozen citrus fruits, Frozen berry fruits, Frozen drupe fruits, Frozen pome fruits, Frozen tropical fruits, Fruits and vegetables and nuts and seeds, Nuts and seeds, Fresh citrus fruits | |
| 262619662 | BRICK THE FORT | | | | | |
| 204438291 | BULLY INC | Organization of parents trying to educate others about bullying. Founded by a couple after their son committed suicide; his death was later attributed to extreme bullying at school. | It is our responsibility as member of the community to contribute to the health and well being of our children by confronting the bullying violence affecting our youth. | http://www.battlebullying.com/default.htm | battlebullying@hotmail.com | |
| 203986111 | CAFE ZANZIBAR | Proceeds benefit the Roland mission Project (doesn't explicitly say this on the website? but I'm assuming some sort of funds from the cafe go towards it). This project benefits a series of missionary projects in Kenya, including the development of schools. | created separate nonprofit that operates in kenya? http://www.pacekenya.org/ | http://www.cafezanzibar.org/index.html | | does not say what the cafe benefits, one just assumes it is their africa project... but the africa project is a separate nonprofit. |

APPENDIX: TOP 60 Most Eccentric Organizations Approved as 501(c)(3)s in 2008

| | | | | | | |
|-----------|--|--|---|--|---|---|
| 262845855 | CALL MY MOM | Our mission is to protect and educate teenagers and parents on the dangers that teen drivers face. Through in school education and sponsored public forums we endeavor to educate teens on the dangers they may face while driving and how to prevent accidents before they happen. | To help prevent such accidents Call My Mom.org also offers a Parent On Call bumper sticker program. This system allows anyone viewing your child driving in an unsafe manner to contact you the parent, through our automated system without divulging any personal information. | http://www.callmymom.org/join-now.htm | When you sign up you will receive a coded bumper sticker for your child's car as well as a wallet identification card for use in the event of an emergency. | Seems to fall under the nonprofit guidelines, but probably not an effective service |
| 262998111 | CHAINSAW GANG INC | The Chainsaw Gang, a volunteer group led by Mark Albright, began working during the 2004 hurricane season. They deploy themselves wherever needed across Florida, financing their work from their own pockets. Mark's group has been described as a bunch of "angry beavers," springing into action immediately after the tornadoes to cut and clear debris from nearly 200 trees in Volusia and Lake counties. | emergency services; cut and clear debris from county after hurricanes | no website, but an article from the newspaper about group: http://www.flahurricanefund.org/news.php?id=53&year=2007 | seems that there's a lot of actual gangs called this (historically). There was a famous British bank robber who called his gang this, as well as a Colombian drug cartel. praised at governor's home for exemplary service during the hurricane season. | |
| 262023480 | COACH TO FIRSTCLASS INC | | | | | |
| 611553735 | COMFORT CHAIR | | | | | |
| 260899420 | COMMUNITY ACUPUNCTURE & MASSAGEPROJECT INC | | | | | |
| 352293999 | CREATION SCIENCE NETWORK | <p>Our Reason To Exist: Each day across America, and worldwide, in every public school, and on TV and radio, our children are being brainwashed to believe the theory of evolution.</p> <p>They are told that they are descendents from primordial slime. They are told they are a mistake, a happenstance, that they are merely an advanced monkey. They are taught there is no God, there is no heaven or hell, there is no right or wrong, there is no salvation plan and there is no afterlife. They are taught the Bible is a book of myths and fairy tales.</p> <p>The results of this indoctrination can be seen at Columbine High, the Virginia Tech shootings, and in a growing number of youth murders and suicides nationwide.</p> <p>The reason for Creation Science Network (CSN) to exist is to spread the truth about creation and evolution. There is a God. There is right and wrong. There is an afterlife. There is a salvation plan. The Bible is God's inerrant Word. We present creation by God using science, logic and God's Holy Word in an easy-to-understand fashion.</p> | The specific goals of Creation Science Network are to: (1) witness to the Lord's creation, (2) acquaint the public with the vast array of modern scientific evidence that supports the biblical news account of creation and a young earth, (3) develop easy-to-understand creation science materials for young people and adults, (4) take the creation science message to people, churches and organizations worldwide and (5) reach young people by networking with local churches. Our primary goal is that God be glorified, that souls be won for Christ, and that God's Word be shown to be inerrant and pure, while exposing evolution as an atheistic misrepresentation of earth's and mankind's origin. | http://www.creationproof.com/index.html | "Today most scientific organizations continue to ignore evidence of creation, placing fraudulent information in TV "documentaries" and in publications to support their evolutionistic religion, even many years after these items have been proven scientifically false. This is particularly true of National Geographic and Nature magazines whose agenda is to promote evolution and "Mother Earth." However, their initial premise, that there is no God, is wrong. They believe there is no God, even though all evidence is to the contrary. All of the evidence in the universe, including all the laws of science, prove that there is an Almighty God who created the heavens, the earth, and humankind." | |
| 383738472 | CROSS DRESSERS WIVES | We do not advocate non-support of partners - we seek to validate women who are dealing with the multi-faceted complexities of cross dressing and help them understand what's going on. We call for the accountability of cross dressing partners to tell the truth BEFORE entering a relationship. Some may ask, "What's the harm of not disclosing?" In the words of Dr. Robin L. Smith, Lies at the Altar: The Truth About Great Marriages, "the harm is in the lie" (p. 119). | Our mission is to provide a safe environment to anonymously share our experiences in an effort to learn from each other without any fear of being judged, embarrassed or humiliated. CrossDressersWives.com is a support site designed to address the needs of all women who are (or were) involved in an intimate relationship with a cross dresser. Cross Dressers Wives is a tax deductible 501 (c) (3) not for profit organization (NPO). Together, we can raise awareness amongst ourselves and throughout society about what our lives are like as cross dresser's wives (the term "wives" will be used to include all partners of cross dressing men). | http://www.crossdresserswives.com/ | provides a forum for sharing stories; advocates supporting cross dressing partner and disclosing the cross dressing condition BEFORE getting into a relationship. The organizations overall message is getting cross dressers to tell people about their condition so that their partners don't get hurt later on. | |

APPENDIX: TOP 60 Most Eccentric Organizations Approved as 501(c)(3)s in 2008

| | | | | | | |
|-----------|-----------------------------------|--|---|---|--|---|
| 203272981 | Curtains Without Borders | Vermont is the first state to pay attention to these reminders of a time when every small town was visited by traveling troupes of players, opera companies, vaudeville, and itinerant musicians. Between 1880 and 1940, curtains like these were produced in other states, but it seems that the great majority were discarded as they became worn and dirty and as tastes changed. However, in Vermont, many curtains were simply bundled up with baling twine or stashed in ceiling crawl spaces or shoved under the stage. By bringing the curtains back into use, we rejuvenate small town performance and meeting spaces: we have seen an increase of local theater and the re-use of town halls for town meeting. | To restore theater curtains | http://www.curtainswithoutborders.org/ | Our primary financial support has come from the National Endowment for the Arts and "Save America's Treasures" through a partnership between the National Endowment for the Arts and the National Park Service, the Department of the Interior. There have also been important contributions from the Vermont Legislature and curtain communities. We have also had support from the Vermont Community Foundation, the Walter Cerf Fund, the Windham Foundation, the Freeman Foundation and the Preservation Trust of Vermont, the Connecticut River Valley Commission, Vermont businesses and individuals. | seems like this could be done just by volunteers, why do they need donations if they don't pay the people restoring the curtains? |
| 262284874 | DADDYS LITTLE GIRL - A SHORT FILM | on the IMDB website, the production company shares the same name as the film. Unsure as to whether the nonprofit is the actual film or the company. | to promote awareness about spousal abuse? | | http://www.imdb.com/name/nm1010655/ IMDB of the short film. short, almost commercial length film about spousal abuse. Shot from the perspective of the child in the home. Apparently it is critically acclaimed? http://www.moviesonline.ca/movienews_9945.html | almost like a public service announcement |
| 800159522 | DEGUELLO GUNSLINGERS | | ANY GROUP OR INDIVIDUAL IN THE YUMA AREA WHO NEEDS HELP RAISING MONEY FOR A WORTHY CAUSE DEGUELLO GUNSLINGERS IS ABLE TO DO A PRO BONO SHOW TO HELP YOU RAISE THAT MONEY JUST CONTACT | http://deguellogunslingers.com/ | | again, why do you need donations? to pay actors? supplies? |
| 261168713 | DUCK FOUNDATION INC | | | | | |
| 262826441 | FAIRY DUST PROJECT INC | | Fairy Dust Project is designed to help high school junior and senior girls attend prom, that otherwise financially would not be able to, by donating dresses and other prom related materials. We also hope to promote and instill self confidence and beauty within. | http://www.fairydustproject.org/ | seems like all dresses are donated, then donated funds go towards events and cleanup fees? So donating money doesn't even go directly to dresses. "Donate to Fairy Dust Project:Help Fairy Dust Project continue to help girls in our community by donating money to go towards storage unit fees, event setup fees, cleanup fees and all other fees and costs incurred in maintaining this non-profit organization. Click here to donate securely to Fairy Dust Project via JustGive.org. All forms of credit card and bank account transfers are accepted and it is 100% free to use. (Receipts are provided and all donations are tax-deductable.)" | |

APPENDIX: TOP 60 Most Eccentric Organizations Approved as 501(c)(3)s in 2008

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| 262173213 | FIAT SERVICE COMMUNITY INC | | | | |
| 870754300 | FRESHMAN FIFTEEN | While most college aid packages may provide all or part of tuition, room and board, and some provide for books, sadly many of these students lack additional support for the all-important transition into the world of college life. The Freshman Fifteen is a modest, but targeted effort to assist selected students through this transition by providing them dorm-room essentials that many cannot afford and that so many of us take for granted. Working with established local organizations that support "at risk" students, and through a citywide network of educators, guidance counselors and community leaders, we identify students who have the greatest need for additional support. It is these students who receive The Freshman Fifteen package upon their arrival on campus. | A need based organization that provides a select few high school seniors with the dorm room essentials before college. (package is shipped to their dorm room and there before they move in). | http://www.thefreshmanfifteen.org/about/ | they provide all of the basic freshman dorm room essentials to 15 (I'm assuming) deserving high school seniors from new york |
| 204986331 | Friends of Pooh | | The organization exists to provide financial support as well as educational resources to permanent residents of Dare and Currituck County and Ocracoke Island residents whose canines have been diagnosed with cancer and are in documented need of financial assistance. | http://www.friendsofpooh.com/ | |
| 262744385 | GAL FRIENDS 3B INC | | | | |
| 208888011 | GATEWAY SISTERS OF INDULGENCE ABBEY OF THE GATEWAY CITY | The Gateway Sisters of Indulgence help their local LGBT and Straight community by raising much needed funds for Local Charities and Not-for-Profit Organizations under the 501 © 3 Internal Revenue Code, the Sisters and Guards help raise funds through Drag Activism, Public Manifestation and Stage productions and by fostering a collaboration between other local LGBT Non-Profit organizations for the common good of our community in St. Louis. | | http://www.gsoi-stl.org/home_files/home.htm | Yes, there are more Sisters and Guards located in different locations of the United States. Currently there are 11 Fully Professed Houses in the United States with 2 Missions and about 14 Fully Professed House's throughout different parts of other countries. There are over 600 members across the U.S and around the globe and they all share the same vows of "Dedicated to the Promulgation of Universal Joy" and the "Expiation of Stigmatic Guilt", "Public Manifestation", "Habitual Perpetration". |
| 352308560 | GAY ICE HOCKEY ALL STARS | | | | |
| 208918116 | GEEK AID OF MICHIGAN INC | Inspired by a group of friends who held a private party in 2005, unofficially dubbed "GeekAid", the cause then was simply to spoof the plight of computer geeks and the only beneficiaries of the revelry were the attendees. Afterwards, in a rare and unexplained moment of serious reflection, the founding "Geeks" decided to take the GeekAid event to the next level in order to make a true difference for the West Michigan community in 2006. | Today, GeekAid is all about bringing together individuals passionate about art and technology, and understand that we must encourage and foster that passion whenever the opportunity arises. We also feel strongly that you should have fun doing it. | http://www.geekaid.org/ | GeekAid for this summer is canceled, due to lack of funding, and, now at such late notice, no venue to have a smaller event at. |
| 200259010 | ghostfaceriderz inc HANDMADE PAPER OF LONG ISLAND CORP | | | | |
| 261984485 | HILLBILLY CHRISTMAS IN JULY INC | First of all, welcome to HillbillyChristmasInJuly.org! If this is your first visit, our mission statement is simple; we are totally dedicated to our "young 'uns" at the Shriners Hospital for Children-Lexington, KY. We raise as much money as possible each year to donate to the hospital so that free care for the patients can continue. | Hillbilly Christmas in July, Inc.'s mission and sole purpose is to raise funds for the Shriners Hospital for Children, located in Lexington, Kentucky. | http://www.hillbillychristmasinjuly.org/ | a lot of corporate sponsors: coca cola, walmart, harley davidson, Honda, pepsi, plus a lot of local businesses. |

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| 205612489 | HORSEMENS UNICORN FOUNDATION INC | | The Unicorn Foundation is a non profit organization for the promotion of animal cognition studies and the use of good behavior analysis and modification techniques. Animals that assist intelligently with their own training and behavior modification are happier and work as well adjusted colleagues in any endeavor! Find out more about our programs by visiting our website at www.unicornfoundation.org . We have programs for trainers as well as offering help for owners whose animals aren't as cooperative as they could be. | http://www.unicornresearch.org/index.html | http://www.walking-after-midnight.com/info/links.html website is really unhelpful | |
| 262212722 | IRON SHARPENS IRON INC | The IRON SHARPENS IRON Conference Network is made up of individual ministries that are willing to act interdependently to most effectively offer local churches a first class resource for men. | The Mission of the IRON SHARPENS IRON Conference Network is to mobilize regional ministries to resource local churches with a first class one-day equipping conference that is specifically designed for men (age 13 and older). | http://www.ironsharpensiron.net/about.php | 1st womens conference starting in 2009 | |
| 205232706 | JASON MORRIS ELITE JUDO TRAINING INC | can't find any mention of the nonprofit, but did find the judo center website | | http://www.realjudo.net/JasonMorris/Default.aspx | Jason Newth Morris (born May 18, 1967 in Palm Bay, Florida) 7th dan, is an American judoka, best known for having won the silver medal in the -78 kilo weight category in the 1992 Summer Olympics. -- wikipedia looks like sit may be a national team training center? "USA Judo National Training Site at the Jason Morris Judo Center" | seems like a for-profit outfit |
| 320235902 | LUCKY LEPRECHAUNS | Students, dressed for the early March chill, pour out of Hinton Community School. Some students have been blessed by the generosity of a mysterious giver, a Lucky Leprechaun. A student started the Lucky Leprechauns program to provide things like coats and school supplies to kids whose homes might be under financial stress. -- http://www.lemarssentinel.com/story/1315740/photo/1126856.html | | | | |
| 262486933 | LUCYS PASTURE DONKEY SANCTUARY | Lucy's Pasture provides a place where people who can no longer take care of their donkeys, horses or mules due to health, cost or other reasons can surrender them knowing that they will be provided a good home. | Our mission is to provide a safe and caring environment for neglected, abused and unwanted donkeys and other animals. The donkeys, miniature horses and miniature donkeys that we have taken in require considerable care including Ferrier care, veterinary, shelter and feed. Our goal is to make their lives more enjoyable and to give them a caring home where they can live out their lives without the fear of abuse or hunger. | http://www.lucyspasture.com/ | | |
| 261770886 | MAGIC MARKER HORSE RESCUE FOUNDATION | | | | | |
| 331106931 | MAT-SU SLED DOG COUNCIL | | Established in 2005 by a small group of Mat-Su area mushers to work on trail access issues and to serve as a clearinghouse point of contact on issues affecting mushers within the Mat-Su area. We are established as a board of directors only for the time being, so that we can focus on a few prioritized tasks at a time. | no site | info can be found here: http://www.alaska-trails.org/trail_connections/trailclubs | |
| 204604545 | MISSISSIPPI MAGNOLIA CLOGGERS | performance clogging team | to promote clogging. | http://www.magnoliacloggers.org/ | | |
| 421745379 | Monticello Graduation Party Inc | | | | | |

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| 261848170 | NORTH CENTRAL GUNSLINGERS | | youth football league | http://www.ncgunslingers.com/gs/index/index.cfm | | |
| 352288338 | NUTMEG RABBIT BREEDERS ASSOCIATION | | The goals of the association are to educate and assist in the promotion of responsible rabbit and cavy raising . We actively encourage youth membership and the opportunity to learn from experienced breeders. | website under construction: www.nutmegrabbitbreedersassociation.org | | ? |
| 261286758 | PLANET JELLY DONUT | organization registered in Oakland, but website says it operates from Hawaii. Planet Jelly Donut spreads the common belief that the core essence of the human spirit is goodness. | Planet Jelly Donut spreads the common belief that the core essence of the human spirit is goodness. As we ride the Wheel of Fortune of life, be it on top of the world or struggling from beneath the weight of it, we as a human race naturally desire to be our best, and assist another in doing the same. | | | |
| 300410860 | POUR IT NOW | fundraising for skateparks | Our goal is to secure funding for unique, challenging and fun concrete skateparks in South Carolina. | http://pouritnow.com/ | | |
| 208800367 | PREPARING HIS BRIDE | | | | | |
| 261325193 | PROMISE LAND RANCH INC | Promise Land Ranch was created as a place for people to get away from the fast paced world we live in to find peace and rest. Located in the quaint community of Charlotte, Tennessee, PLR encompasses 219 acres of what the local Game-Warden called, "the best ranch in the south." Miles of wooded paths open into hidden meadows and breathtaking views of deer, turkey and other wildlife. We are a working quarterhorse ranch, so if you love horses you can join in the daily activities. | The Promise Land Ranch ministry is dedicated to helping people find peace and rest in a fast paced world. In those moments of stillness they can experience renewal and healing providing them needed hope for the future. Promise Land Ranch is a non-profit IRS designated 501(c)3 corporation. We exist to provide healing and hope to hurting individuals. | http://www.promiselandranch.com/aboutus.html | | Seems like a nonprofit hotel. Didn't look like they had an special programs to help with "healing." |
| 770691685 | RED NOSE INSTITUTE | | The Red Nose Institute is a non profit, 501 (c) (3) corporation designed to put a smile on the faces of our troops overseas. Designed by a clown and with the help of clowns and friends around the world, this program was launched in July 2007. The idea is for folks who care about our military to donate red foam noses. Monetary donations are also accepted and used to purchase even more noses and also to help with mailing costs. The noses are then mailed to U.S. troops deployed anywhere overseas. A letter is enclosed with each package telling that the folks sending them are extremely proud of our military and thankful for what they are doing on our behalf. Servicemen and women are encouraged to share the noses with someone who might need a smile and possibly to share them with the nearby children. There is NO COST to our military or to anyone requesting noses. | http://www.therednoseinstitute.com/ | | |
| 261311971 | RED WING 19 INC | | | | | |
| 223939180 | RENEGADE ROLLERGIRLS OF OREGON | The Renegade Rollergirls of Oregon was established in June of 2006. In only a few months we have successfully established ourselves as Bend's only non-profit roller derby league, and are working on being the hottest show in town, with our no holds barred play. We have created ourselves from a few gals with big dream of roller-skating, athletic competition, and making new friends along the wa | sports league; performs community service as well. | http://www.renegadesor.com/ | | |
| 840895472 | ROUTT COUNTY RIFLE CLUB | requires membership fee; no mention of nonprofit status | | http://www.routtcountyrifleclub.com/ | | rifle club with a membership fee; does not seem charitable. |
| 204015110 | SANTA AND THE ROLLING REINDEER | | | | | |

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| 261117817 | SAVE YOUR ASS LONG EAR RESCUE | Save Your Ass Long Ear Rescue is New England's only 501 (c) (3) Non-Profit donkey and mule rescue. Also allows for adoptions. | Our purpose is to rescue, rehabilitate and rehome donkeys and mules in need. We also provide educational programs that create awareness of the human/animal bond as well as the specific needs of Long Ears. | http://www.saveyourassrescue.org/ | | |
| 262351977 | SIN FOR CHARITY | Sin for Charity, Inc. is an Illinois nonprofit 501(c)(3) organization dedicated to helping charities in need through producing entertaining events in our community. Founded in 2008, the organization has worked with Make-A-Wish Foundation® of Illinois and TACA (Talk About Curing Autism). Sin for Charity is based in the northwest suburbs of Chicago. | event and party planning to aid in fundraising for other charities | http://www.sinforcharity.com/news-events.htm | | slightly unsure of how this category (party planning) matches up with the law |
| 261573675 | SKYLINERS FOUR WHEEL DRIVE CLUB INC | We try to schedule a trail ride at least once each month. In addition, we are sometimes involved in other local events such as parades. If you are interested in responsible, family oriented trail rides or camp and rides, come to our monthly meeting and see what we are all about. | Mission Statement The Skyliners 4x4 Club was formed in 1974 and is a family oriented club dedicated to four wheeling as a form of recreation | http://www.skyliners4x4.com/index.html | | also not sure of how these obscure clubs match up with law; doesn't seem like they need funds since it is just families meeting to go fourwheeling |
| 261204750 | SUGAR PLUMP FAIRIES | Since 1997, The Sugar Plump Fairies have been delighting the Greater Auburn, California Area with their philanthropic antics. Drawing attention to themselves for worthy causes is our calling. Whether ringing bells during the holidays, selling raffle tickets for fund raisers or soliciting donations for disaster relief, they always elicit a smile and an open wallet. Now the Fairies have a cause of their own: The ArtRageous Grant Program! | Through creativity, silliness, and "fun-raising," the Sugar Plump Fairies seek to inspire the generosity of others to provide the youth of the Auburn area with greater access to the Arts, in all its forms. | http://www.sugarplumpfairies.org/ | | The purpose of the Sugar Plump Fairy Grant Program, Artrageous, is to provide funds for creative projects that will expose our Auburn area youth to the diverse world of the arts. We hope to inspire youth to use their own creativity to enhance their lives and the community. |
| 262322579 | SUNSHINE POLKA-DOT FOUNDATION | | | | | |
| 371555895 | THE ORDER OF FIRST FAMILIES OF CONNECTICUT 1633-1662 | As set down in Article III, Section 1 of the Order's by-laws, men and women, over the age of 18 years, who are lineal descendants of men or women who, between the years 1633 and 1662, resided anywhere within the bounds of the present-day state of Connecticut may be eligible for membership. The fact that the land on which they lived was formerly claimed by another jurisdiction is immaterial. | Society for people whose ancestors lived in connecticut between 1633-1662. There is a membership application (based on historical records) and fee. | http://www.firstfamiliesct.com/ | | ? |
| 113754548 | THUGS-4-CHRIST INC | Founded by Reverend Johnathan Stanley and Elder David Hutcherson on August 20, 2005, the purposes for which T4Ci is formed, are exclusively charitable, educational, religious and lessening the burdens of government by providing charitable, educational and religious funding to needy individuals and providing care, support and education to inner city children and needy individuals. | Our mission will include organizing and conducting educational, charitable and religious seminars, conferences, and discussions, publishing and distributing educational, charitable and religious literature; promoting peace and goodwill among various nations of the world through charity, education, and religious and faith and values teaching; serving other charitable, educational and religious leaders and organizations and other leaders and enabling them through educational, charitable and religious training to clarify, pursue and fulfill their charitable, educational, and religious missio | http://www.thugs4christ.org/contact.em?pid=768969 | | |

The mission of the Stanford University Center on Philanthropy and Civil Society (PACS) is to engage students, faculty, and practitioners in scholarship and dialogue that examines ways in which philanthropic institutions, nonprofit organizations, and other key elements of civil society work to address public interests, both in the United States and abroad.

Why a Center on Philanthropy and Civil Society?

Civil society - the part of society and our culture independent of both the government and the market - is playing a rapidly expanding role in addressing and defining social problems in the U.S. and the world. As one of the key participants in civil society, the philanthropic sector serves both as a critical supplier of resources for nonprofit institutions and as a catalyst for addressing public needs. And as philanthropists like former President Bill Clinton, Microsoft founder Bill Gates, and others take on a more visible and salient role in contributing to solutions to global problems, the sector finds itself undergoing a major transformation.

Philanthropy's Evolving Role

Philanthropy's evolving role, with its potential for increased impact, raises fundamental questions. How do philanthropic institutions, nonprofits and other elements of civil society collaborate to effectively advance the public good? How successful are they at solving problems, particularly compared with government, which historically has been responsible for shouldering that burden? What relationships currently exist among foundations, nonprofits and voluntary activity in realizing collective goals?

Center on Philanthropy and Civil Society Purpose

The Stanford Center on Philanthropy and Civil Society (PACS Center) was formed to apply an analytical lens to these hard questions.



Surprisingly, even at a time when studies of philanthropy and donative behavior indicate that the next fifteen years and beyond will be characterized by an unprecedented intergenerational transfer of both leadership and wealth, the knowledge base about philanthropy's behavior and impact, including its effectiveness, is quite thin. The PACS Center's mission, therefore, is to engage students, faculty, and practitioners in examining ways in which philanthropic institutions, nonprofit organizations, and other key elements of civil society work to define and address public interests, both in the United States and abroad.

We thank the William and Flora Hewlett Foundation for our founding grant.

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