



# MINUTES

## Internal Revenue Service Advisory Council Public Meeting

April 26, 2023, 3 p.m. ET

**Meeting Called to Order:** John Lipold, Designated Federal Officer

**Purpose:** to provide insight to the public on where the committee is headed for the remainder of the year

**Turned Meeting Over to Chair:** Martin Armstrong

- Extended overview of IRSAC
- Listing of five subgroups
- Today's public meeting will discuss issues proposed for inclusion in this year's public report

**Subgroup Report-Outs – Issues presented:**

**Information Reporting**, presented by Seth Poloner for Subgroup Chair, Wendy Walker

1. Additional Guidance Needed for Taxpayers & Filers of Form 1099-K
  2. Section 302 Escrow and Certification Procedure
- *IRSAC Voting – no objections to inclusion in this year's public report*

**LB&I**, presented by Subgroup Chair, Katrina Welch

- No issues to report at this time

**SB/SE**, presented by Subgroup Chair, Steve Klitzner

1. Acceptance of Cryptocurrency Payments (IRS Submitted Topic)
  2. Modifying Form 709 (IRS Submitted Topic)
  3. Form 1099-K Reporting (IRS Submitted Topic)
  4. Improvements to Form 2290, Heavy Highway Vehicle Use Tax Return (IRS Submitted Topic)
  5. IRS Paid Preparer Due Diligence Penalties
  6. Field Collections Customer Service
- *IRSAC Voting – no objections to inclusion in this year's public report*

**TEGE**, presented by Subgroup Chair, Nancy Ruoff

1. EPCRS Self-Correction Guidance (IRS Submitted Topic)
  2. Non-Bank Trustee Program Recommendations (IRS Submitted Topic)
  3. Recommendations for More Effective Engagements Between IRS and Exempt Organizations (IRS Submitted Topic)
  4. Effective Engagement for Section 218 and 218A Agreements
- *IRSAC Voting – no objections to inclusion in this year's public report*

**W&I**, presented by Alison Flores for Subgroup Chair, Phil Poirier

1. Accepting Online Filer Self-Prepared Prior Year Returns (IRS Submitted Topic)
  2. Notices & Correspondence (IRS Submitted Topic)
  3. Forms Modernization: Digital and Mobile Adaptive Forms (DMAF) (IRS Submitted Topic)
- *IRSAC Voting – no objections to inclusion in this year’s public report*

**Acknowledgements:**

Written statements received of:

- Harold Huggins, dated April 21, 2023
- John Dundon, dated April 24, 2023
- Harold Huggins, dated April 25, 2023
- John Taylor, dated April 26, 2023
- Statements will be included as a part of the meeting minutes and public record for this meeting and will be uploaded in [facadatabase.gov](http://facadatabase.gov)

Meeting adjourned

## **IRSAC Public Meeting Attendees – April 26, 2023**

### **IRSAC**

Martin Armstrong, IRSAC Chair  
Rebecca Thompson, IRSAC Vice Chair  
Amanda Aguillard  
Joseph Bender  
Sharon Brown  
Jeremiah Coder  
Sam Cohen  
Alison Flores  
Christine Freeland  
John Kelshaw  
Jodi Kessler  
Mason Klinck  
Steve Klitzner  
Anthony Massoud  
Susan Nakano  
Annette Nellen  
Charles Parr  
Luis Parra  
Seth Poloner  
Phil Poirier  
Jeffrey Porter  
Dawn Rhea  
Brayan Rosa Rodriguez  
Nancy Ruoff  
Jon Schausten  
Tara Sciscoe  
Paul Sterbenz  
Kathryn Tracy  
Sean Wang  
Katrina Welch  
Brian Yacker

### **IRS**

John Lipold, IRSAC DFO  
Anna Brown  
Stephanie Burch  
Tekila Gray  
Maria Salazar  
Tanya Taylor  
Brian Ward

### **Public Attendee Registrants**

Rayna Alexander  
Pawan Bagaria  
Beth Boonin  
John Dundon  
Deborah Fox  
Harold Huggins  
Phillip Hwang  
Mary Kalleward  
Phyllis Jo Kubey

Ben Kuhn  
Scott Mezistrano  
Elissa Mittman  
John Myett  
Lauren Shank  
John Taylor  
Donna Tuke  
Jackie Vimo

**Written Statements submitted to the IRS Advisory Council  
for its April 26, 2023, Public Meeting**

Statement #1 – from Harold Huggins, dated April 21, 2023

Statement #2 – from John Dundon, dated April 24, 2023

Statement #3 – from Harold Huggins, dated April 25, 2023

Statement #4 – John Taylor, dated April 26, 2023

**From:** [Harold Huggins](#)  
**To:** [\\*Public Liaison](#)  
**Cc:** [Aasma](#)  
**Subject:** [EXT] Internal Revenue Service Advisory Council; Meeting  
**Date:** Friday, April 21, 2023 8:03:34 AM  
**Attachments:** [US Dept. Treasury Final.pdf](#)

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Dear Anna Brown,

My name is Harold Huggins, the Director of the Council for Education ("C.E.D."), a Self-Regulatory Organization ("S.R.O."), (Nevada Business ID# NV20171702562), a tax-exempt nonprofit organization (EIN:82-3295336), and a public interest law firm, that audits and litigates on behalf of those members of the class that is defined under the Civil Rights Act of 1866 (codified at 42 U.S.C. §§ 1981, 1982, & 1983)(hereinafter, also referred to as the "Act").

I want to attend the Internal Revenue Service Advisory Council (Council) and offer my public thoughts. Specifically, I want to talk about the unfair taxation system and the effects of an unregulated fiat currency on the national economy. More importantly, the Council should exercise its discretionary authority to provide a General Policy Statement to Congress, which is congressionally mandated by Congress.

Please, provide information on how to submit written comments to the Council.

See the attached letter addressed to the US Treasury Secretary.


Regards,

--

**Harold Huggins**

Director, the Council for Education

The Council for Education • 4625 West Nevso Suite 2 & 3 • Las Vegas • Nevada • 89103-7702 • U.S.

Telephone: 800-307-1076 x 1 • Fax: 877-459-7907 • Web: <https://ced.fund> 

The Council for Education is registered with the Nevada Secretary of State as a Non-Profit Corporation.

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Council for Education

March 27, 2023

Harold Huggins,  
Director, The Council for Education  
4625 West Nevso Drive  
Suites 2 & 3  
Las Vegas, Nevada 89103  
p. 800-307-1076 x 1  
f. 877-459-7907  
e. Director@CforED.com  
w. <https://ced.fund>

Via US mail & email

The Honorable Janet L. Yellen  
Secretary  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220  
(202) 622-1100  
[correspondence@treasury.gov](mailto:correspondence@treasury.gov)

Dear Secretary Yellen:

**RE: NOTICE OF A VIOLATION OF THE ENUMERATED POWERS OF THE UNITED STATES CONSTITUTION; REQUEST FOR A GENERAL POLICY STATEMENT**

My name is Harold Huggins, and I am the Director of the Council for Education (“CED”). The CED is a Nevada public interest law firm (Nevada business I.D. # NV20171702562) that litigates in defense of a charitable class as a self-regulatory organization that audits and litigates on behalf of its client, the International Committee of Fiat Currency (“ICoFC”).

We hereby notify the U.S. Department of Treasury that several banks, lenders, and debt collectors may have used false, misleading, and unaudited financial statements<sup>1</sup> to draw U.S. Treasury Securities from the U.S. Department of Treasury as part of a foreign exchange

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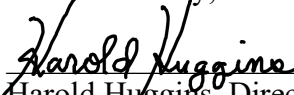
<sup>1</sup> See CALIFORNIA REPEALED STATS 1990 CH 1372 § 98 (SB 1854). The section repealed April 30, 1977 states: “The officers and agencies are vested with all necessary power and authority to cooperate with the government of the United States, or any agency or agencies thereof in the administration of the act of Congress and rules and regulations lawfully adopted thereunder.” Ch. 1372, § 99, 1971 Cal. Educ. Code 239, 241 (West) (to be codified at West’s Ann Cal. Educ. Code § 12210); PRICEWATERHOUSECOOPERS LLP, UNIVERSITY OF CALIFORNIA REPORT ON FINANCIAL STATEMENTS AND EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE FOR THE YEAR ENDED JUNE 30, 2017 (“The financial statements of the University’s discretely presented component units were not audited in accordance with Government Auditing Standards.”); REPORT OF INDEPENDENT AUDITORS 1, Oct.17, 2017.

swap<sup>2</sup> scheme, which we believe violates the enumerated powers of United States Constitution.<sup>3</sup>

Additionally, I am writing to request that the U.S Department of Treasury exercise its discretionary authority to provide a General Policy Statement<sup>4</sup> to provide guidance documents for the bank funding of a public bank<sup>5</sup> managed by a Risk Management Inspector General.

We propose a bank auditor as a Risk Manager Inspector General at the state level to manage the operations of a public bank. You can visit the following link for details on the public bank: <https://ICoFC.CforED.com>. I look forward to working with the U.S Department of Treasury to secure the necessary reserve bank funds to operate a public bank. Thank you for considering our Notice and Request for a General Policy Statement.

Yours sincerely,

  
\_\_\_\_\_  
Harold Huggins, Director,  
The Council for Education

cc:

Aasma Yaseen, MPhil, Chairwoman of the International Committee of Fiat Currency; Chief Operating Officer, The Council for Education

Ilyas Anis, Treasurer, The Council for Education

Catherine Cortez Masto, US Senator, Nevada

Erica Y. Williams, Esq., Chair, Public Company Accounting Oversight Board

Gurbir S. Grewal, Director of the SEC's Division of Enforcement

Monica Freas, Director of Enforcement, Office of the Comptroller of the Currency

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<sup>2</sup> See Editorial Bd., *A New Financial Threat Emerges in Foreign-Exchange Swaps - Years of Easy Monetary Policies Have Helped to Produce Some \$65 Trillion in Hidden Dollar Debt Around the World*, WALL ST. J., (Dec. 9, 2022, 6:29 pm ET), <https://www.wsj.com/articles/a-new-financial-threat-emerges-foreign-exchange-swaps-debt-bank-for-international-settlements-11670429317> (“The Fed has become so focused on managing inflation (which it does badly) and domestic employment (which it may not be able to do at all) that officials tend to ignore asset prices and other evidence of financial risks—which they wouldn’t even be able to measure in this case were it not for the BIS. Perhaps we’ll all get lucky and this forex-swap bomb won’t detonate. But it’s dangerous for the Fed to keep counting on luck when its easy money policies create new financial risks.”).

<sup>3</sup> Specifically, the enumerated powers in Article I, Section 8 of the United States Constitution.

<sup>4</sup> See Nina A. Mendelson, *Regulatory Beneficiaries and Informal Agency Policymaking*, 92 CORNETT L. REV. 397, 398 (2007); Robert A. Anthony, *Interpretative Rules, Policy Statements, Guidances, Manuals, and the Like—Should Federal Agencies Use Them to Bind the Public?*, 1992 DUKE L.J. 1311, 1316 (1992).

<sup>5</sup> See email from Patrick Carroll, Licensing and Information Reporting Manager, Calif. Dept. of Financial Protection & Innovation, to Harold Huggins, Dir. Council for Educ. regarding Risk Management Inspector General (RMIG)/ Personal Donations (March 17, 2023, 12:03 PM PDT) (on file with author) (“This is in response to your notice that the Council for Education intends to start a public bank in Orange County.”).



Chief Justice Patricia Guerrero, The Supreme Court of California

Chief Justice Lidia S. Stiglich, The Supreme Court of Nevada

Clothilde V. Hewlett, Commissioner of The Department of Financial Protection and Innovation, California

**PROOF OF SERVICE BY MAIL**

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am employed in the county of LOS ANGELES, State of CALIFORNIA. I am over the age of 18 and not a party to the within action; my business address is **5950 Imperial Highway #10 South Gate CA 90250**


On March 27, 2023 I served the following document(s) Notice of A Violation of The Enumerated Powers of The United States Constitution; Request for a General Policy Statement

The Honorable Janet L. Yellen  
Secretary  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220

XXX I caused such envelope to be deposited in the mail at Los Angeles, California. The envelope was mailed with postage thereon fully prepaid. I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. It is deposited with the U.S. Postal Service in that same day in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 day after date of deposit for mailing in affidavit.

I declare penalty of perjury that the foregoing is true and correct.

Executed March 27, 2023 at South Gate, California.

  
\_\_\_\_\_  
Jeffrey Levine

**From:** [John R. Dundon II EA](#)  
**To:** [\\*Public Liaison](#)  
**Subject:** [EXT] IRSAC Public Meeting Attendance Request and Public Comment  
**Date:** Monday, April 24, 2023 3:07:12 PM

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Dear Ms. Brown,

I would appreciate the opportunity to virtually attend the IRSAC public meeting on April 26th, 2023. Respectfully please forward the meeting access information.

The following public comment is also submitted for consideration.

SB/SE Issue 1: Examination Customer Coordination and Innovation Office

The initiatives outlined in the report are predicated on legislative funding. Assuming legislative grace is forthcoming in these regards, my concern is understanding who will guard against potential bias within any technological system developed and what oversight the public will be entitled to in mitigating bias.

Unintended biases can be reflected in any automated systems' decisions, from who is selected for examination to whether a document request has been appropriately satisfied.

SB/SE Issue 2: Improving the Taxpayer Experience in Docketed Cases within the Jurisdiction of the Independent Office of Appeals that Arise from Compliance Actions by the IRS's Correspondence Examination or Automated Underreporter Functions as well as Feedback Regarding Examination's efforts to Improve Taxpayer Experience with Respect to those Functions.

As to the role of Appeals, it may differ from the statutory position of Appeals to expend resources on a file that the Examination function has not fully developed. However conscientious A.O.s will take it upon themselves to fully develop a file in the Appeals function by accepting new evidence.

When A.O.s are ill-equipped to develop a file I have experienced that docketed files remanded to the Appeals function are constructively sent directly to special Examination units for expedited fact-finding oftentimes within the USTC calendar.

Furthermore, taxpayers with whom I communicate are also firmly in favor of a more liberal use of the process of rescission of a SNOD by the Examination function.

*Best ~*

**John R. Dundon II, EA**  
President, Taxpayer Advocacy Services, Inc.  
Fellow, National Tax Practice Institute  
(720) 234-1177  
[www.JohnRDundon.com](http://www.JohnRDundon.com)

**From:** [Harold Huggins](#)  
**To:** \*Public Liaison; [Brown Anna](#)  
**Cc:** [Aasma](#); [Matherne Rosalind J](#); [Kurt Lynch@cortezmasto.senate.gov](mailto:Kurt_Lynch@cortezmasto.senate.gov); [Ariana Morales@cortezmasto.senate.gov](mailto:Ariana_Morales@cortezmasto.senate.gov)  
**Subject:** [EXT] RE: The Council for Education's Written Comments Before the Taxpayer Advocacy Panel Joint Committee, 88 FR 22526, ...  
**Date:** Tuesday, April 25, 2023 1:47:47 PM  
**Attachments:** [chart.png](#)  
[dept.png](#)  
[US Dept. Treasury Final.pdf](#)  
[Ballot Title and Summary Proposed Ballot Initiative.pdf](#)

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RE: The Council for Education's Written Comments Before the Taxpayer Advocacy Panel Joint Committee, 88 FR 22526, The Council for Education's Risk Management Inspector General Request; CED v. IRS, 9th Cir. R. 42-1, lead case no. 14-70825 (2014); member case no. 1456113

Dear Anna Brown, IRS Office of National Public Liaison,

Please share the following email message, e.g., attachment files, IRSAC members before the April 26th Meeting.

## I. Introduction

Here are the supporting public comments; the Council for Education will enforce the state's failure to disclosures foreign gifts to the IRS ( [20 U.S.C. §1011f of the Higher Education Act of 1965](#)):

## II. Public Comments

The US Department of Education lacks sufficient regulations to enforce foreign donation statutes.

See, "We have attempted to collect Section 117 information via our approved Application to Participate in Federal Student Financial Aid Program (e-App), Office of Management and Budget (OMB) Control Number 1845-0012, but did not receive sufficient information to faithfully enforce the statute," A Rule by the Education Department, The Department's Enforcement Authority for Failure to Adequately Report Under [Section 117 of the Higher Education Act of 1965](#), as Amended," 85 FR 72567, Published Nov. 13, 2020, <https://www.federalregister.gov/d/2020-23526/p-16>

The Council for Education seeks to enforce unreported foreign donations

(e.g., Risk Management Inspector General)

See, e.g., "Effective May 10, 2021, the Council for Education seeks enforcement for federal compliance with [20 U.S.C. §1011f of the Higher Education Act of 1965](#), as amended by Congress." Public Comments from Harold Huggins, Dir. Council for Educ., to Members of the Negotiating Committees, U.S Dep't of Educ., Docket ID ED-2021-OPE-0077, 86 Fed. Reg. 28299, <https://www.regulations.gov/comment/ED-2021-OPE-0077-1136> (July 1, 2021).

### III. Audits

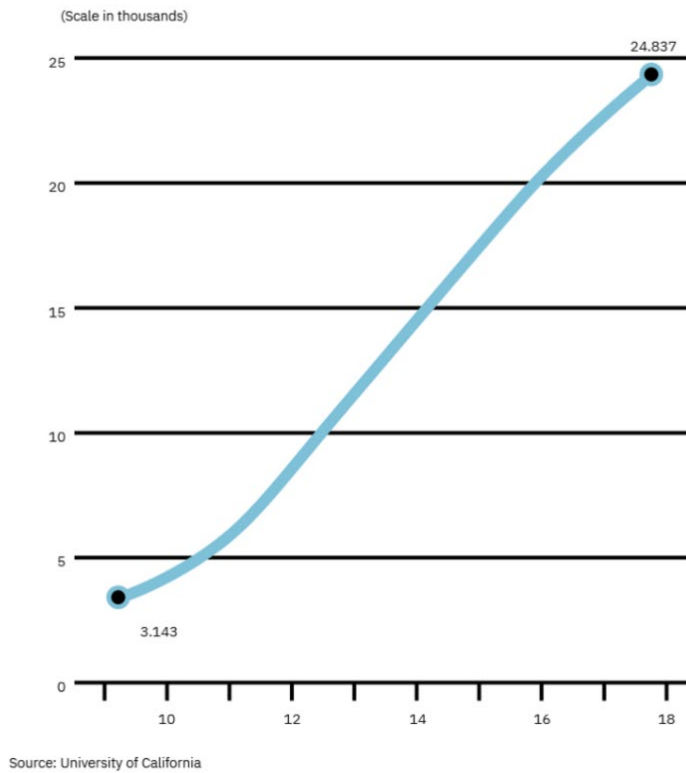
Elaine M. Howie, California State Audit Report: Its Admissions and Financial Decisions Have Disadvantaged California Resident Students, Report: 2015-107, (Mar.29, 2016) ("Despite recent increases in state funding, the university continued to enroll nonresidents. In fact, total revenue generated from nonresident enrollment grew from nearly \$325 million to \$728 million over the past five years."), <https://www.auditor.ca.gov/pdfs/factsheets/2015-107.pdf>.

The US Department of Education conducted a final audit regarding the University of California schools. See, e.g., Final Audit Determination letter, ACN 09-2017-81390, OPE ID 00131200, FINDING NUMBER: 2017-003, Missing Federal Perkins Loan Exit Counseling at the University of California, Berkeley (UCB), page 271, at 5 in the University of California, Report on Financial Statements and Expenditures of Federal Awards in Accordance with the Uniform Guidance for the Year Ended June 30, 2017 (June 30, 2017) (electronic page number 1296); ("AUDIT FINDING: The auditor noted that out of 25 students tested, there were four students that did not have documentation that exit interviews were conducted, or that follow-up email notifications were sent.").

Chart 1.

## Rapid Growth

The number of chinese students at UC schools has grown by 676% over the last decade and now makes up about 9% of the student population.



### III. Discussion

See the chart above on how the state profited from these undisclosed foreign gifts. California earned unreported revenue by preferences in the repeal of federal law; we have evidence (Audits and Computer Models) that international students may have received federal student aid, henceforth the Risk Management Inspector General (State Administer, e.g., attached Ballot Title and Summary Proposed Ballot Initiative).

IV. 60-Day Demand Request; e.g., CED v. IRS, 9th Cir. R. 42-1, lead case no. 14-70825 (2014); member case no. 1456113

The Council for Education respectfully requests that the IRSAC provide the Risk Management Inspector General with federal documents on conducting

audits in compliance with IRS regulations (See the attached "US Dept. Treasury Final" for details).


Regards,

--

**Harold Huggins**

Director, the Council for Education

The Council for Education • 4625 West Nevso Suite 2 & 3 • Las Vegas • Nevada • 89103-7702 • U.S.

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Council for Education

March 27, 2023

Harold Huggins,  
Director, The Council for Education  
4625 West Nevso Drive  
Suites 2 & 3  
Las Vegas, Nevada 89103  
p. 800-307-1076 x 1  
f. 877-459-7907  
e. [Director@CforED.com](mailto:Director@CforED.com)  
w. <https://ced.fund>

Via US mail & email

The Honorable Janet L. Yellen  
Secretary  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220  
(202) 622-1100  
[correspondence@treasury.gov](mailto:correspondence@treasury.gov)

Dear Secretary Yellen:

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My name is Harold Huggins, and I am the Director of the Council for Education (“CED”). The CED is a Nevada public interest law firm (Nevada business I.D. # NV20171702562) that litigates in defense of a charitable class as a self-regulatory organization that audits and litigates on behalf of its client, the International Committee of Fiat Currency (“ICoFC”).

We hereby notify the U.S. Department of Treasury that several banks, lenders, and debt collectors may have used false, misleading, and unaudited financial statements<sup>1</sup> to draw U.S. Treasury Securities from the U.S. Department of Treasury as part of a foreign exchange

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swap<sup>2</sup> scheme, which we believe violates the enumerated powers of United States Constitution.<sup>3</sup>

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We propose a bank auditor as a Risk Manager Inspector General at the state level to manage the operations of a public bank. You can visit the following link for details on the public bank: <https://ICoFC.CforED.com>. I look forward to working with the U.S Department of Treasury to secure the necessary reserve bank funds to operate a public bank. Thank you for considering our Notice and Request for a General Policy Statement.

Yours sincerely,

  
\_\_\_\_\_  
Harold Huggins, Director,  
The Council for Education

cc:

Aasma Yaseen, MPhil, Chairwoman of the International Committee of Fiat Currency; Chief Operating Officer, The Council for Education

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Erica Y. Williams, Esq., Chair, Public Company Accounting Oversight Board

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<sup>2</sup> See Editorial Bd., *A New Financial Threat Emerges in Foreign-Exchange Swaps - Years of Easy Monetary Policies Have Helped to Produce Some \$65 Trillion in Hidden Dollar Debt Around the World*, WALL ST. J., (Dec. 9, 2022, 6:29 pm ET), <https://www.wsj.com/articles/a-new-financial-threat-emerges-foreign-exchange-swaps-debt-bank-for-international-settlements-11670429317> (“The Fed has become so focused on managing inflation (which it does badly) and domestic employment (which it may not be able to do at all) that officials tend to ignore asset prices and other evidence of financial risks—which they wouldn’t even be able to measure in this case were it not for the BIS. Perhaps we’ll all get lucky and this forex-swap bomb won’t detonate. But it’s dangerous for the Fed to keep counting on luck when its easy money policies create new financial risks.”).

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<sup>4</sup> See Nina A. Mendelson, *Regulatory Beneficiaries and Informal Agency Policymaking*, 92 CORNETT L. REV. 397, 398 (2007); Robert A. Anthony, *Interpretative Rules, Policy Statements, Guidances, Manuals, and the Like—Should Federal Agencies Use Them to Bind the Public?*, 1992 DUKE L.J. 1311, 1316 (1992).

<sup>5</sup> See email from Patrick Carroll, Licensing and Information Reporting Manager, Calif. Dept. of Financial Protection & Innovation, to Harold Huggins, Dir. Council for Educ. regarding Risk Management Inspector General (RMIG)/ Personal Donations (March 17, 2023, 12:03 PM PDT) (on file with author) (“This is in response to your notice that the Council for Education intends to start a public bank in Orange County.”).

Chief Justice Patricia Guerrero, The Supreme Court of California

Chief Justice Lidia S. Stiglich, The Supreme Court of Nevada

Clothilde V. Hewlett, Commissioner of The Department of Financial Protection and Innovation, California

**PROOF OF SERVICE BY MAIL**

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am employed in the county of LOS ANGELES, State of CALIFORNIA. I am over the age of 18 and not a party to the within action; my business address is **5950 Imperial Highway #10 South Gate CA 90250**


On March 27, 2023 I served the following document(s) Notice of A Violation of The Enumerated Powers of The United States Constitution; Request for a General Policy Statement

The Honorable Janet L. Yellen  
Secretary  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220

XXX I caused such envelope to be deposited in the mail at Los Angeles, California. The envelope was mailed with postage thereon fully prepaid. I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. It is deposited with the U.S. Postal Service in that same day in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 day after date of deposit for mailing in affidavit.

I declare penalty of perjury that the foregoing is true and correct.

Executed March 27, 2023 at South Gate, California.

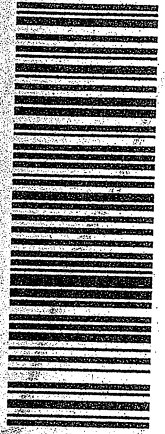
  
\_\_\_\_\_  
Jeffrey Levine

Reg

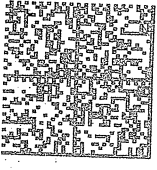
County of Orange

P.O. Box 11298

Santa Ana, CA 92711-1298



7020 3160 0002 2830 4329



USPS  
ZIP 927  
02 4W  
000033

*Handwritten initials: H/C and 2/11*

Mr. Harold Huggins  
Director, Council for Education  
4625 West Nevso Dr., Suites 2 and 3  
Las Vegas, NV 89103



**REGISTRAR OF VOTERS**  
1300 South Grand Avenue, Bldg. C  
Santa Ana, California 92705  
(714) 567-7600  
FAX (714) 567-7627  
ocvote.gov

**BOB PAGE**  
Registrar of Voters

Mailing Address:  
P.O. Box 11298  
Santa Ana, California 92711

February 9, 2023

Mr. Harold Huggins  
Director of the Council for Education  
4625 West Nevso Drive, Suites 2 and 3  
Las Vegas NV 89103

Dear Mr. Huggins:

Pursuant to California Elections Code § 9105(b), enclosed is the Ballot Title and Summary of your proposed initiative measure.

Also pursuant to Elections Code § 9105(b), you must publish the notice of intention, and the ballot title and summary of the proposed measure in a newspaper of general circulation published in Orange County. You must file the proof of publication with this office prior to circulating the petition for signatures.

Elections Code § 9105(c) states that the ballot title and summary prepared by the County Counsel shall appear upon each section of the petition, above the text of the proposed measure and across the top of each page of the petition on which signatures are to appear, in roman type not smaller than 11 point. The ballot title and summary shall be clearly separated from the text of the measure. The text of the measure shall be printed in type not smaller than 8 point. The heading of the proposed measure shall be in a boldface type in substantially the following form:

**INITIATIVE MEASURE TO BE DIRECTLY SUBMITTED TO THE VOTERS**

County Counsel has prepared the following ballot title and summary of the chief purpose and points of the proposed measure:

**Authorizes Access to Confidential County and Superior Court Records by a Risk Management Inspector General**


Per Elections Code § 9107, the number of signatures required for the initiative to qualify for a Special Election, must equal in number not less than 10% of the number of votes cast within the county for all candidates for Governor at the last gubernatorial election preceding the publication of the notice of intention to circulate the initiative. Therefore, 95,694 valid signatures are required to qualify for the Special Election. The number of votes cast for Governor in November 2022 in Orange County was 956,940.

Elections Code § 9110 states that signatures shall be secured and the petition shall be presented to the county elections official for filing within 180 days from the date of receipt of the ballot title and summary.

All sections of the above-mentioned petition must be filed in the office of the Registrar of Voters, 1300 South Grand Avenue, Building C, Santa Ana, no later than August 8, 2023 by 5:00 p.m.

As a reminder, at the time of filing the proof of publication without office, please provide your completed Proponent Statement of Acknowledgement.

Sincerely,



Marcia Nielsen  
Candidate and Voter Services Manager

Enclosure





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OFFICE OF THE COUNTY COUNSEL  
COUNTY OF ORANGE

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REGISTRAR OF VOTERS

LEON J. PAGE  
COUNTY COUNSEL

## MEMORANDUM

February 3, 2023

TO: Bob Page, Registrar of Voters

FROM: Ronald T. Magsaysay, Deputy County Counsel

SUBJECT: Ballot Title and Summary of the Proposed Initiative Measure Received by Harold Huggins, Director of the Council for Education

As requested, pursuant to Elections Code section 9105, County Counsel has prepared the ballot title and summary of the proposed initiative measure submitted by Harold Huggins, Director of the Council for Education, and received by the Registrar of Voters on January 26, 2023.

### Ballot Title

Authorizes Access to Confidential County and Superior Court Records by a Risk Management Inspector General

### Summary

This proposed measure ("Measure"), if approved by the voters, would enact Section 2-6-57 of the Codified Ordinances of Orange County. This provision would authorize an official that is referred to as the "Risk Management Inspector General," which is not defined and does not presently exist, to access such confidential records of the County, its departments, the superior courts, independent trial court employees, and officers as may be material and relevant to his or her review and investigation, the scope of which are also not defined. The Measure would require the Risk Management Inspector General to strictly preserve all statutory and constitutional confidentiality requirements and assert all applicable privileges with regard to the records and individuals. The Measure requires all County of Orange departments, the Superior Court of the State of California, and all officers, employees, and contractors of these agencies to cooperate in such reviews and investigations and promptly supply all information or records requested by the Risk Management Inspector General.

A handwritten signature in black ink, appearing to read "Ronnie Magsaysay", written over a horizontal line.

**PROPONENT STATEMENT OF  
ACKNOWLEDGEMENT**

I, \_\_\_\_\_ acknowledge  
that it is a misdemeanor under State Law (Section 18650 of the California  
Elections Code) to knowingly or willfully allow the signatures on an initiative  
petition to be used for any purpose other than qualification of the proposed  
measure for the ballot.

I certify that I will not knowingly or willfully allow the signatures for this  
initiative to be used for any purpose other than qualification of the measure for  
the ballot.

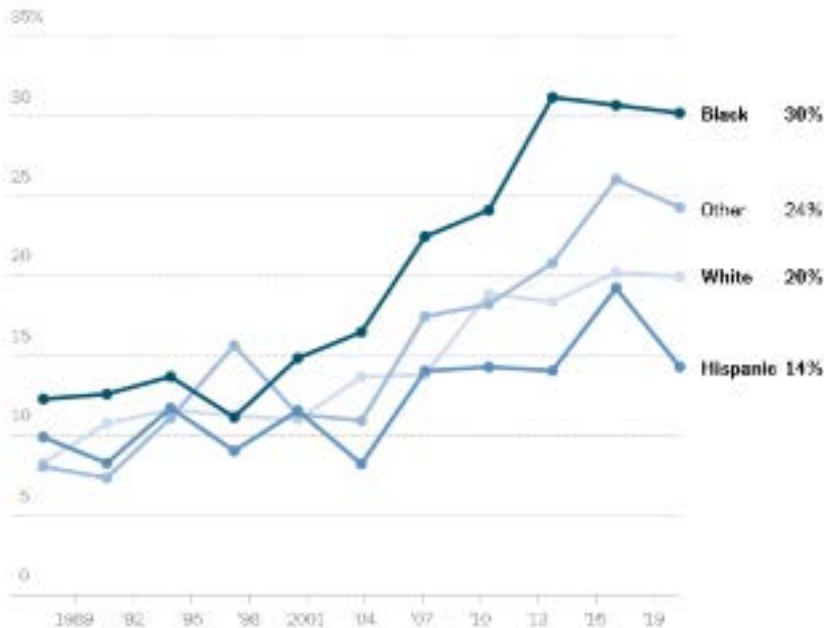
\_\_\_\_\_  
(Signature of Proponent)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_



## Black people are increasingly carrying a larger student debt load ...

Share of families by race that have an education loan



Source: Federal Reserve - Notes: Black and white groups do not include people who identify as Hispanic. Data are from the Federal Reserve's survey of consumer finance that is conducted every three years.

**From:** [Taylor, John](#)  
**To:** [\\*Public Liaison](#)  
**Subject:** [EXT] IRSAC Council Statement from Public: Non Profit Entities  
**Date:** Wednesday, April 26, 2023 12:28:09 AM

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I wish to comment on the implementation of Recommendation 2 on Issue 4: Recommendations for TEOS Improvements from the November, 2022 IRSAC Annual Report reported on page 103. The recommendation came after a review requested by the Tax Exempt and Government Entities section of the Service. The TEOS system is a public facing system allowing users to determine the status of a tax exempt organization.

The specific recommendation was that more communications should be sent out to the TE/GE community to make them aware of the TEOS system.

I am associated with two small tax exempt entities recognized in Code section 501(c)(3) in the Massachusetts area in or near marginalized communities. Specifically, they are a parent led Parent Teacher Organization (PTO) for a specific school organized under the laws of the Commonwealth of Massachusetts and an organization focused on housing disabled members of a community similarly organized. In both instances, the organization's status had been auto revoked and I was asked to assist them in rectifying their tax situations associated with form 990-EZ and 990-N. I provided my services to them in a volunteer capacities due to personal involvement and mission alignment.

In the IRSAC's continuing mission to assist the TE/GE section and with a focus on the smallest of the small non profits in our communities who many times provide the most targeted and front facing services, might I suggest the following in furtherance of the Service's goal of expanding awareness of the TEOS' existence (neither of the ED's was aware that TEOS existed): (A) Send out some sort of response with the notice provided when an organization provides their 990-EZ/990-N ("Thank you for your recent correspondence....." The Service might add something to the end like....."Please note we have a new web page called TEO Select Check that does x,y,z." It wouldn't cost any money to add a few lines to an already existing letter). (B) For those organizations which have already been autorevoked because of a failure to file with the Service in the last 3 tax periods, consider sending out postcards every three years for six years (so, twice) to the last filing address of the organization. 'As earlier communicated to you, your organization's 501(c)(3) was autorevoked. You can find more information on the TEO Select Check tool website....." The harried, underpaid, volunteer ED's of the organizations would potentially freak out, call up their volunteer tax guy (me), and/or find out what this TEO Select Check thing is all about. The TE/GE section would meet its goal and IRSAC would make a great recommendation on how it could do so.

Thank you for listening,

John Taylor  
Beverly, Massachusetts