

THE CLINTON FOUNDATION HAS COLLECTED MORE THAN \$1.34 BILLION OPERATING AS A FAKE CHARITABLE ORGANIZATION

hsherrer9 Oct 5, 2016 News, Politics

By Hans Sherrer

Introduction

In 1998 the IRS approved tax-exempt not-for-profit status to an organization known today as the Bill, Hillary and Chelsea Clinton Foundation. The foundation's purpose was to construct the William J. Clinton Presidential Library in Little Rock, Arkansas. Since the library opened in November 2004 the Clinton Foundation has collected more than \$1.34 billion dollars from donors in the United States and other countries.

This evidence in this article supports the following five conclusions:

First. The Clinton Foundation has operated as a *de facto* fake charitable organization, with only 3% of its expenses from 2005 to 2014 spent on non-Clinton Foundation associated organizations, while it has amassed assets of more than a third of a billion dollars, and over \$100 million in real estate.

Second. The Clinton Foundation could be given a zero rating for prospective donors considering a charitable organization to contribute to, because its conduct demonstrates it exists to provide jobs to its employees and other non-charitable purposes.

Third. The Clinton Foundation could have its 501(c)(3) public charity status revoked because from at 2005 it has openly engaged in soliciting and collecting contributions, when that money has not been collected for uses conforming with the legally authorized mission of the Clinton Foundation to accept tax-deductible contributions that are non-taxable for the Clinton Foundation.

Fourth. The Clinton Foundation received \$1.334 billion in revenue from 2005 to 2014 that under penalty of perjury it represented to the IRS was non-taxable under the authority of the 1998 IRS Determination Letter.

Fifth. Persons involved in carrying out the Clinton Foundation's practices are subject to prosecution for all applicable criminal violations, including conspiracy. Those persons include William "Bill" Clinton, Chelsea Clinton, and Hillary Clinton.

I

An organization representing itself as a charity can apply to the IRS for approval to receive non-taxable contributions that may be tax deductible by the donor.

The IRS has strict rules that apply to an organization granted status as a section 501(c)(3) non-profit charitable organization to carry out *specific approved activities*. An organization granted non-profit status is accorded two significant benefits: First, contributions to the organization in furtherance of its approved

activities can be tax deductible as provided for under federal and state laws. Second, money (contributions) received by the organization in furtherance of its approved activities is exempt from being considered income for determining its federal tax liability. (That money may also be exempt from taxation under state laws.) Money received by a non-profit organization that it is not for a tax-exempt activity the IRS approved to be conducted by the organization, may be considered as "unrelated income." That money is taxable as income under federal and state tax laws the same as if it was received by a regular corporation.

II

In anticipation of the completion of William Clinton's second term as president, the William J. Clinton Presidential Foundation (WJCPF) was incorporated in Arkansas on October 23, 1997 as a domestic nonprofit corporation. It is now identified under the name, Bill, Hillary and Chelsea Clinton Foundation (aka Clinton Foundation). The current documents on file with the Arkansas Secretary of State list the Clinton Foundation is operating under 20 different fictitious names, aka DBAs. [1]



On December 23, 1997 an IRS Form 1023 – Application for Recognition of Exemption – was filed under the name of the William J. Clinton Presidential Foundation. The application's Part II — Activities and Operational Information, "Provide[s] a detailed narrative of all the activities of the organization":

The William J. Clinton Presidential Foundation will design, construct, and initially endow a Presidential archival depository, as defined by 44 U.S.C. Sec. 2101(c), to house and preserve the books, correspondence, documents, papers, pictures, photographs, and other memorabilia of President Clinton, as well as other objects or materials related to the papers or events of the official or personal life of President Clinton that have historical or commemorative value. The Foundation will also undertake and support research and educational activities on policy and historical issues related to the life and work of President Clinton, and may construct and maintain related facilities in which such research and educational activities will be conducted.

The Foundation plans to solicit and accept gifts or bequests of money or property for the purpose of constructing and initially endowing the Presidential archival facility, and for the purpose of constructing and maintaining related research and educational facilities and activities. The Presidential library and related facilities will be constructed in a city park to be established for the purpose in Little Rock, Arkansas.

Upon completion, the archival facility and its endowment will be conveyed to the federal government to be administered in perpetuity by the National Archives and Records Administration in accordance with the Presidential Libraries Act of 1955, as amended by the Presidential Libraries Act of 1986 (44 U.S.C. Sec. 2112). The Foundation will retain and separately administer related research and educational facilities and activities, possibly in conjunction with the University of Arkansas. [2]

The IRS issued an advance ruling letter dated January 29, 1998 authorizing the William J. Clinton Presidential Foundation to accept tax-exempt donations as a section 501(c)(3) public charity organization using the Employer Identification Number (EIN) 31-1580204, "*assuming your operations will be as stated in your application for recognition of exemption.*" (Emphasis added) [3]

The activities detailed in the 1997 application upon which the IRS granted tax-exempt status to the WJCPF has not been amended as provided by law. The WJCPF has been renamed twice, and today it is known as

the Bill, Hillary & Chelsea Clinton Foundation, or the Clinton Foundation for short.

III

A Form 990 is the tax return required to be filed annually by an IRS approved non-profit organization.

The WJCPF's Form 990 tax return for 1998 stated: "The foundation has solicited and accepted gifts or bequests of money or property for the purpose of constructing and initially endowing the presidential archival facility, and for the purpose of constructing and maintaining related research and educational facilities and activities." [4]

The William J. Clinton Presidential Library and Museum opened on November 18, 2004. The WJCPF reported \$153,506,482 in donations from 1998 to 2004, according to the Form 990s filed with the IRS. So in November 2004 the primary purpose for which the WJCPF was granted status to as a 501(c)(3) non-profit organization ceased to exist. From 1998 to 2004 62% of the WJCPF's expenses were on "grants and allocations" in promotion of its stated purpose, and 8% of its expenses was on compensation.

The WJCPF's 2004 IRS 990 listed net assets of \$80,614,145. Those who ran the WJCPF were aware the money it received wasn't automatically considered non-taxable, because the 990s from 1998 to 2004 listed \$177,939 in income unrelated to its business activities approved by the IRS.

The WJCPF did not terminate or amend in accordance with IRS regulations the activity for which it was authorized to receive contributions that could be tax-deductible by donors, and that would be tax-exempt for the WJCPF. What it did do was change its name to the William J. Clinton Foundation (WJCF), and continue to operate after 2004 under the authority of the 1998 IRS Determination Letter and the EIN 31-1580204.

The WJCF's 990 for 2005 stated: "The Mission Of The William J. Clinton Foundation Is To Strengthen The Capacity Of People In The United States And Throughout The World To Meet The Challenges Of Global Interdependence." [5] That has no relationship to the activity for which the IRS approved non-profit status in 1998.

The WJCF did not satisfy the procedure that for a 501(c)(3) to alter its approved mission: The board of directors needs to vote to change its corporate bylaws to reflect a new mission of the corporation that involves activities approved by the IRS for a non-profit organization; the articles of incorporation need to be amended; the IRS needs to be properly notified of the change; and key donors should be informed of the mission change. [6]

From 2005 to 2011 the WJCF reported donations of \$968,628,706, and its 990 for 2011 listed net assets of \$187,628,983. 13.9% of the WJCF's expenses from 2005 to 2011 were spent on programs, but 10.6% was provided to organizations directly associated with WJCF and only 3.3% - \$29.1 million - was provided to independent organizations.

Effective with the tax year 2012, the WJCF changed its name to the Bill, Hillary & Chelsea Clinton Foundation (Clinton Foundation), and continued to operate and accept donations under the authority of

the 1998 IRS Determination Letter and the EIN 31-1580204.

The Clinton Foundation's 990 for 2012 described the organization's mission as: "The Clinton Foundation works to improve global health and wellness, increase opportunity for women and girls, reduce childhood obesity, create economic opportunity and growth, and help communities address the effects of climate change." [7] That description has no relationship whatsoever to the mission for which the IRS approved non-profit status in 1998, and the Clinton Foundation did not lawfully alter its approved mission, just as the WJCF did not in 2005. (See endnote 6.)

From 2012 to 2014 the Clinton Foundation reported donations of \$365,402,694, and its 990 for 2014 listed net assets of \$332,471,349 and over \$100 million in real estate. 9.5% of the WJCF's expenses from 2012 to 2014 was spent on programs, but 5.5% was provided to organizations directly associated with WJCF and only 4% – \$9.3 million – was provided to non-Clinton Foundation organizations. [8] (A "Summary Chart of Donations and Expenses for 2012 to 2014" is at the end of this article above the endnotes.)

Since completion of the William J. Clinton Presidential Library and Museum, neither the WJCF nor the Clinton Foundation identified its involvement in any activity intended "for the purpose of constructing and maintaining related research and educational facilities and activities" associated with the "Presidential archival activity" – which was the only alternate activity authorized by the 1998 IRS Determination Letter.

Consequently, after completing its mission with the opening of the William J. Clinton Presidential Library and Museum the WJCPF changed its name twice, and from 2005 to 2014 received \$1,334,031,400 in contributions while publicly representing to donors that contributions were tax-deductible for activities the IRS had not approved it to accept as non-taxable. Furthermore, only 2.9% of those contributions – \$38.4 million of \$1.334 billion – were provided to non-Clinton Foundation related organizations. In contrast, almost 10% of expenses was provided to Clinton Foundation related organizations, and over 20% of expenses was for compensation. [9]

IV

A well-run legitimate non-profit tax-exempt foundations spends 80% or more of expenses on their IRS approved mission, with a bare minimum acceptable level of 60%. [10]

The United Way is one of the most well-known and respected non-profit organizations in the United States, its chapters nationwide spend an average of 87% of expenses on program activity, and the United Way of the National Capital Area sets its minimum requirement for agencies that receive funds at 80% of total expenses to be spent on programs. [11]

The National Center For Charitable Statistics states, "Most people who ask about the percentage of a charity's budget spent on fundraising or administration are really interested in knowing what percentage of the organization's expenses are spent on programs. They want some assurance that the organization meets a minimum level of efficiency, that funds contributed are not just going to raise more funds and that its purpose is not to provide its own employees with jobs." [12]

The Andrew W. Mellon Foundation and the Ford Foundation are two large non-profit organizations that have operated for many decades. The percentage of their expenses spent on programs and employee, officer and director compensation is consistent with the standards recognized by the United Way.

From 2012 to 2014 the Mellon Foundation spent 81.5% of its \$897 million in expenses on programs, and it spent 5.5% on compensation. [13]

From 2012 to 2014 the Ford Foundation spent 77.7% of its \$1.509 billion in expenses on programs, and it spent 10.8% on compensation. [14]

From 1998 to 2004 when the WJCPF was engaged in carrying out its mission of constructing the Clinton Presidential Library: 62% of the WJCPF's expenses were on "grants and allocations" in promotion of its stated purpose, and 8% of its expenses was on compensation. The 62% was on the low side of what is considered acceptable, but considering the low percentage spent on compensation, a donor knew their contribution was "not just going to raise more funds and that its purpose is not to provide its own employees with jobs." [15]

In contrast with the Mellon Foundation, the Ford Foundation, and the WJCPF from 1998 to 2004, the Clinton Foundation from 2012 to 2014 spent 9.5% of its \$232 million in expenses on programs, and it spent 36% on compensation. Furthermore, only 4% of its expenses were for programs involving non-Clinton Foundation related organizations. In 2014 the Clinton Foundation spent 5.65% of its expense on programs, and only 3.5% of its expenses was for programs involving non-Clinton Foundation related organizations. The 38.2% it spent on compensation was almost seven times more than was spent on all programs. [16]

The extraordinarily small percentage the Clinton Foundation spends on programs – none of which is in compliance with the 1998 IRS Determination Letter – and the extraordinarily large percentage it spends on compensation, isn't an anomaly for Clinton Foundation related organizations. The following are two examples.

The Clinton Health Access Initiative (CHAI) was formed in 2009, and on January 1, 2010 it began operating as a separate non-profit organization from the WJCF. From 2012 to 2014 the CHAI spent 10.4% of its \$232 million in expenses on programs, and it spent 46% on compensation. [17]

The Alliance for a Healthier Generation (AHG) was founded in 2005 by the WJCF and the American Heart Association. From 2012 to 2014 the AHG spent 1.9% of its \$45.6 million in expenses on programs, and it spent 66% on compensation. [18]

The Clinton Foundation, the CHAI, and the AHG are not just financially intertwined, but so is their leadership: Bruce R. Lindsey is Chairman of the Board of the Clinton Foundation, Chelsea Clinton is Vice Chairman of the Board, and William J. Clinton is a member of the board of directors; William J. Clinton is the Chairman of the Board of the CHAI, and Bruce Lindsey and Chelsea Clinton are members of the board of directors; and, Bruce Lindsey is a member of the AHG board of directors.

The Clinton Foundation, the CHAI, and AHG have glitzy websites that extol the virtues of their “charitable” work. Yet, an extraordinarily small percentage of their expenses is for programs while administration and overhead accounts for 90% to 98% of expenses. So it can be questioned if the actual purpose of those organizations is to advance their professed missions. After all, in 2014 the Clinton Foundation spent 675% more on compensation, 400% more on travel and conferences, and almost twice as much on office related expenditures, than it spent on programs furthering its professed mission of aiding humanity. [19]

V

For at least 12 years the Clinton Foundation has operated outside the parameters approved by the 1998 IRS Determination Letter authorizing it to receive tax-free revenue that is tax-deductible for the sender.

In *Tax Planning and Compliance for Tax-Exempt Organizations: Rules, Checklists, Procedures 5th Edition* (2012), Jody Blazek states:

“(f) Reliance on IRS Determination Letter: After a positive determination letter is issued, the exempt organization can rely upon the IRS’ approval of its exempt status as long as there are no substantial changes in its purposes, operations, or character. ... Thus, it is very important that Form 1023 accurately portray the proposed operations.” Tax Planning and Compliance for Tax-Exempt Organizations: Rules, Checklists, Procedures 5th Edition, By Jody Blazek, Wiley, 2012, p. 448.

Beginning in late 2004 there were extremely “substantial changes” in the “purpose” and “character” of the mission set-forth in the Form 1023 filed in 1997 by the WJCPF. The IRS relied upon that Form 1023 to approve that money received for the purpose of constructing the Clinton Presidential Library and Museum would be non-taxable for the WJCPF, and tax-deductible for the donor.

Charles Ortel is a Wall Street analyst who uncovered financial discrepancies at General Electric before its stock crashed in 2008. In February 2015 Ortel began investigating what he describes as the “Clinton Charity Network: a group of entities supported by a variety of donors from inside the United States and around the world.” [20] Ortel questions the legality of the Clinton’s alleged charitable operation from its beginning in 1997: “[T]o informed analysts, the Clinton Foundation appears to be a rogue charity that has neither been organized nor operated lawfully from inception in October 1997 to date ... it is a case study in international charity fraud, of mammoth proportions.” [21]

However, even assuming arguendo that the WJCPF was legally approved as a charitable non-profit in 1998 and it operated “legally” until the later part of 2004, it ceased operating legally beginning in late 2004 with the opening of the Clinton Library and Museum. Hence, at a minimum Ortel’s characterization of the Clinton Foundation as a “rogue charity” is accurate for at least the 12 years it has operated since 2004.

The IRS has the authority to revoke the Clinton Foundation’s non-profit status for systematically failing to comply with the 1998 IRS Determination Letter, although it would be an extraordinary action for it to do so. However, a case can certainly be made that for at least 12 years it has not only failed to comply with its approved mission, but that it has fraudulently solicited over a billion dollars in donations on the pretense the money is going to be used for charitable services. From 2005 to 2014 only 13% of the Clinton Foundation’s \$1.127 billion in expenses went to grants and assistance to domestic and foreign

organizations, and only 3.4% of that money – \$38.4 million – went to a non-Clinton associated organization. Consequently, since 2004 the Clinton Foundation has funneled many tens of millions to organizations that are its “friends,” and it spent almost twice as much on compensation as on all of its programs. [22]

VI

The very small percentage of expenses that are spent by the Clinton Foundation and its associate organizations on programs in support of their “mission” suggests they don’t exist to engage in charitable activities.

Some of the programs they do engage in are not just worthless, but they cause more harm than good. For example, it was reported on September 19, 2016 that a draft congressional report details that, “Former President Bill Clinton and his Clinton Health Access Initiative (CHAI) distributed ‘watered-down’ HIV/AIDS drugs to patients in sub-Saharan Africa, and “*likely increased*’ the risks of morbidity and mortality.” [23]



Haiti Earthquake (Daniel O’Neil)

The Clinton Foundation’s involvement in many irregularities have been exposed. One of those is massive fraud related to the January 12, 2010 earthquake in Haiti. The Clinton Foundation is alleged to have been involved in siphoning off billions of dollars intended for earthquake victims and to rebuild the country. And that is only one of many alleged Haiti related frauds. On September 21, 2016 Bernard Sansaricq, former president of the Haitian Senate, issued his “Statement From Former President Of Haitian Senate On Clinton Graft In Haiti”:

Sadly, when an earthquake rocked the nation of Haiti in 2010, corruption moved in faster than the help so desperately needed. Today, the people of Haiti are still suffering despite the billions of dollars that have flowed into the Clinton Foundation.

The Clintons exploited this terrible disaster to steal billions of dollars from the sick and starving people of Haiti. The world trusted the Clintons to help the Haitian people during their most desperate time of need and they were deceived.

The Clintons and their friends are richer today while millions still live in tents. The world deserves to know where the money went and why help was never sent. [24]

Sansaricq has asserted that a small percentage of the money the Clinton Foundation received as a result of the earthquake was actually used for Haiti relief, and it was reported on July 27, 2016:

“... in the wake of the earthquake in Haiti — while 316,000 lifeless bodies lay buried under rubble, and while 300,000 Haitians suffered from injuries, with another 1.3 million displaced — Hillary Clinton’s family and monied cronies cashed in on the back of the tragedy-stricken Caribbean country. Hillary Clinton’s brother, Tony Rodham, landed a lucrative and historically rare Haitian “gold exploitation permit,” while Clinton Foundation donors, including Digicel mobile phone company founder Denis O’Brien, were winning multi-million dollar contracts that would siphon massive profits from the poorest country in the Western Hemisphere.” [25]

Other irregularities involving the Clinton Foundation occurred during Hillary Clinton’s tenure as U.S. Secretary of State from February 2009 to February 2013. They included numerous activities described as

“pay for play” because favors or appointments for a “donor” were performed by Hillary Clinton and the Secretary of State’s Office only after a large contribution was paid to the WJCF, the Clinton Foundation, or a foreign affiliate, or a large speaking fee was paid to Bill Clinton. On September 14, 2016 Clinton Foundation CEO Donna Shalala admitted there was “no question” donors received “courtesy appointments” during Clinton’s tenure as secretary of State, and “there is no question there were phone calls made to get appointments for people.” [26] Shalala’s admission came after more than 700 emails tied to Clinton’s private email server she used during her tenure as Secretary of State revealed that top foundation donors gained special access to Clinton and State Department functions. Those emails were among 14,900 emails discovered by the FBI in August 2016, after Clinton had told the FBI she had turned over all her work related emails. [27] Another irregularity is that control of 20% of the United State’s uranium production by a Russian controlled company was only approved by Clinton and the State Department after a total of \$2.35 million was donated to the WJCF by the chairman of Uranium One, and Bill Clinton received a \$500,000 speaking fee from a Russian bank with ties to Vladimir Putin. [28] Those are only two of a large number of known irregularities.

As the Clinton Foundation’s fortunes have risen, so have those of Bill and Hillary Clinton. Hillary Clinton has said that when Bill Clinton left the presidency in January 2001, “We came out of the White House not only dead broke, but in debt.” [29] In February 2016 *Fortune* magazine estimated their net worth was \$110 million. [30]

VII

The Clinton Foundation has a sketchy relationship with its primary foreign associate, Canadian financier Frank Giustra. In 2007 Giustra and Bill Clinton co-founded the Clinton Giustra Enterprise Partnership (CGEP), which is headquartered in Vancouver, Canada. The ostensible mission of the CGEP is to create “social and economic development programs through impact investing, in parts of the world where poverty is widespread.” [31]

It has been reported by *The New York Times* that the CGEP has acted as a front organization by receiving money from foreign “donors” to the Clinton Foundation. The foreign money is funneled to the Clinton Foundation by being bundled and submitted as a “donation” from the CGEP. That masks the identity of the foreign sources of that money to the Clinton Foundation. [32]

During the press conference in 2007 announcing formation of the CGEP Bill Clinton stated, “We’re going to begin work in Colombia, where the government has already invited us to come.” [33] Giustra’s company, Pacific Rubiales Energy Corp., purchased property in Colombia for drilling that included land owned by known drug traffickers. As a Canadian, Giustra is able to circumvent the blacklist created under then-President Bill Clinton in 1995, that bars a U.S. business from doing business with drug traffickers.

The Clinton Foundation was involved in Colombia when in 2010 the Colombian government approved Pacific Rubiales to buy one of Colombia’s largest and oldest gold-mining firms, after Colombia’s president dined with then-Secretary of State Hillary Clinton, Bill Clinton, and Giustra.

The Clinton Foundation started a job training center as part of an agreement with the Colombian government to approve Giustra's investment in an extensive port and oil pipeline project in Cartagena. The center trained people for jobs in "housekeeping, hotel guest services, and as kitchen aides, baristas, food and beverage servers." The training was apparently for the sake of appearance and not substance. A woman working as a waitress after graduating from the program stated, "I get paid the same as people who didn't do the training. There is no difference." [34]

The Clinton Foundation's website touts its activities in Colombia as a success. [35] That doesn't jibe with the what people in Colombia have experienced. A Colombian union leader said of the Clinton Foundation and Giustra activities in Colombia. "They are doing nothing for workers. I don't even know what they are doing in this country other than exploiting poverty and extracting money." [36]

VIII

In addition to the Clinton Foundation losing non-profit status and being assessed substantial civil penalties by the IRS, employees, officers, directors, and legal counsel for the Clinton Foundation and its associated organizations could face prosecution for crimes they may have personally committed, and their involvement in furthering illegal and even life threatening activities by those organizations. Those possible crimes include violating 18 U.S.C 371 – Conspiracy to commit offense or to defraud the United States.

Conclusion

The following are five conclusions that can be deduced from the foregoing.

First. The Clinton Foundation has operated as a *de facto* fake charitable organization, with only 3% of its expenses from 2005 to 2014 spent on non-Clinton Foundation associated organizations, while it has amassed assets of more than a third of a billion dollars, and over \$100 million in real estate.

Second. The Clinton Foundation could be given a zero rating for prospective donors considering a charitable organization to contribute to, because its conduct demonstrates it exists to provide jobs to its employees and other non-charitable purposes.

Third. The Clinton Foundation could have its 501(c)(3) public charity status revoked because from at 2005 it has openly engaged in soliciting and collecting contributions, when that money has not been collected for uses conforming with the legally authorized mission of the Clinton Foundation to accept tax-deductible contributions that are non-taxable for the Clinton Foundation.

Fourth. The Clinton Foundation received \$1.334 billion in revenue from 2005 to 2014 that under penalty of perjury it represented to the IRS was non-taxable under the authority of the 1998 IRS Determination Letter.

Fifth. Persons involved in carrying out the Clinton Foundation's practices are subject to prosecution for all applicable criminal violations, including conspiracy. Those persons include William "Bill" Clinton, Chelsea Clinton, and Hillary Clinton. [31]

Author note: Hans Sherrer is President of the Justice Institute, an IRS approved 501(c)(3) non-profit charitable organization based in Seattle, Washington, that promotes awareness of wrongful convictions and investigates cases involving a possible wrongful conviction. Its website is, www.justicedenied.org . Any opinions in this article are those of Hans Sherrer, and not the Justice Institute.

Summary Chart of Donations and Expenses for 2012 to 2014

(Complete chart online at, <http://forejustice.org/write/clintonfoundation9901998-2014.htm>)

2012-2014	Clinton Foundation	CHAI, Inc.	Alliance for a Healthier Gen.	Ford Foundation	Mellon Foundation
Contributions	\$365,402,694	\$347,253,403	\$45,559,325	Private Foun.	Private Foun.
Expenses	\$232,314,297	\$321,807,773	\$45,608,065	\$1,509,112,967	\$896,561,820
Compensation Pct.	35.8%	45.7%	66.1%	10.8%	5.5%
Program Pct	9.5%	10.4%	1.9%	77.7%	81.5%
Clinton Program pct.	5.5%				
Non-Clinton Prg. pct.	4%				
2014 only	Clinton Foundation	CHAI, Inc.	Alliance for a Healthier Gen.	Ford Foundation	Mellon Foundation
Contributions	\$172,579,474	\$141,533,835	\$17,557,732	Private Foun.	Private Foun.
Expenses	\$91,281,145	\$138,346,274	\$16,265,512	\$665,679,476	\$291,991,129
Compensation Pct.	38.2%	43.9%	63.8%	10.8%	6%
Program Pct	5.7%	11.7%	2.4%	78.1%	81.6%
Clinton Program pct.	2.2%				
Non-Clinton Prg. pct.	3.5%				

pct.					
------	--	--	--	--	--

Endnotes:

1. The Clinton Foundation's DBAs are: Clinton Climate Initiative; Clinton Foundation; Clinton Foundation HIV/AIDS Initiative; Clinton Giustra Enterprise Partnership; Clinton Giustra Sustainable Growth Initiative; Clinton Global Initiative; Clinton Global Initiative: Clinton Global Initiative – Asia; Clinton Global Initiative University; Clinton Health Matters Initiative; Clinton Hunter Development Initiative; Clinton Institute; Clinton Small Business Initiative; Forth Two: No Ceilings; The Full Participation Project; The Clinton Foundation; The Clinton Initiatives; The Clinton Museum Store; Too Small To Fail; West Wing; and, William J. Clinton Foundation. See, "Corporation Name Bill, Hillary & Chelsea Clinton Foundation, Fictitious Names Clinton Climate Initiative, ...", Arkansas Secretary of State website, http://www.sos.arkansas.gov/corps/search_corps.php (last viewed Sept. 23, 2016).
2. Application for Recognition of Exemption, IRS Form 1023, submitted by: The William J. Clinton Presidential Foundation, Dec, 23, 1997, online at, https://www.clintonfoundation.org/sites/default/files/clinton_foundation_form_1023_application_for_tax_exemption.pdf (last viewed Sept. 23, 2016)
3. See, IRS Determination Letter dated Jan. 29, 1998 for EIN 31-1580204, the William J. Clinton Presidential Foundation, online at, https://www.clintonfoundation.org/sites/default/files/clinton_foundation_irs_determination_letters_1998_and_2002.pdf (last viewed Sept. 23, 2016)
4. Quote from, WJCPF, 1998 IRS Form 990, Part III. Part III of the WJCPF's 2004 Form 990 disingenuously – and falsely – stated regarding its "Primary Exempt Purpose": President Clinton established the William J. Clinton Foundation with the dual missions of constructing and endowing the Clinton Presidential Center and Park in Little Rock, Arkansas and *continuing the work of his presidency to strengthen the capacity of people in the United States and throughout the world to meet the challenges of global interdependence. To advance the mission the foundation has developed programs and partnerships in the following areas: Economic empowerment; Health security with an emphasis on HIV/AIDS; Racial, ethnic and religious reconciliation; Leadership development and citizen service.* There is nothing about the underlined portions in the Form 1023 application filed with the IRS, and upon which 501(c)(3) public charity organization status was granted, "*assuming your operations will be as stated in your application for recognition of exemption.*" (underlining added) See, IRS Determination Letter dated Jan. 29, 1998 for EIN 31-1580204, the William J. Clinton Presidential Foundation, online at, https://www.clintonfoundation.org/sites/default/files/clinton_foundation_irs_determination_letters_1998_and_2002.pdf (last viewed Sept. 23, 2016)
5. Clinton Foundation, 2005 IRS Form 990, Part III(1). Part VI, Line 77 of the 990 affirmed that the foundation changed its activity as set forth in the 990's Statement 17.
6. **"How does a nonprofit adopt a new mission?** Once your nonprofit has decided to change the mission, has drafted a new one, has ensured that the new mission statement remains consistent with tax-exempt purposes, and has determined it will not present issues with accepting donations, your board of directors should formally approve the new mission statement. Then the bylaws need to be amended to

- reflect the change in the mission. Your articles of incorporation (also known as a certificate of formation) will need to be amended if the purpose in the document is no longer up to date. **Does we need to tell the IRS about the change in mission?** Yes, your nonprofit should inform the IRS of the new mission when you file your annual return (Form 990). **Should we inform our donors?** Yes, your key donors should be notified of your change in mission as well. This can be announced on your website and in your organization's newsletter." Can our Nonprofit Change Its Mission Statement? Who to inform after a change?, By Mollie Cullinane, July 26, 2012, online at, <http://cullinanelaw.com/nonprofit-law-basics-can-our-nonprofit-change-its-mission-statement/> (last viewed Sept. 23, 2016)
7. Clinton Foundation, 2012 IRS Form 990, Part III(1). Part VI, Line 77 of the 990 stated the foundation did not change its organizing or governing documents.
 8. See, Clinton foundation donations and program spending – 1998-2014, online at, <http://forejustice.org/clintonfoundation9901998-2014.htm> .
 9. See, Clinton foundation donations and program spending – 1998-2014, online at, <http://forejustice.org/clintonfoundation9901998-2014.htm> .
 10. See, "Nonprofit Funding and Finances," National Center For Charitable Statistics, at, <http://nccs.urban.org/resources/faq.cfm> .
 11. See, "Nonprofit Funding and Finances," National Center For Charitable Statistics, at, <http://nccs.urban.org/resources/faq.cfm> .
 12. "Nonprofit Funding and Finances," National Center For Charitable Statistics, at, <http://nccs.urban.org/resources/faq.cfm> . (underlining added)
 13. See, Clinton foundation donations and program spending – 1998-2014, online at, <http://forejustice.org/clintonfoundation9901998-2014.htm> .
 14. See, Clinton foundation donations and program spending – 1998-2014, online at, <http://forejustice.org/clintonfoundation9901998-2014.htm> .
 15. "Nonprofit Funding and Finances," National Center For Charitable Statistics, at, <http://nccs.urban.org/resources/faq.cfm> .
 16. See, Clinton foundation donations and program spending – 1998-2014, online at, <http://forejustice.org/clintonfoundation9901998-2014.htm> .
 17. See, Clinton foundation donations and program spending – 1998-2014, online at, <http://forejustice.org/clintonfoundation9901998-2014.htm> . The CHAI is headquartered in New York City.
 18. See, Clinton foundation donations and program spending – 1998-2014, online at, <http://forejustice.org/clintonfoundation9901998-2014.htm> . The AHG is headquartered in Portland, Oregon.
 19. See, Clinton foundation donations and program spending – 1998-2014, online at, <http://forejustice.org/clintonfoundation9901998-2014.htm> .
 20. "Concentrating on Clinton Foundation Facts," Charles Ortel, CharlesOrtel.com, <http://charlesortel.com/> .
 21. "False Philanthropy: Summary Review of Selected Intentionally False Representations in Clinton Foundation Public Filings, Volume 3: Executive Summary – Introduction and Overview" Charles Ortel, September 6, 2016, CharlesOrtel.com, <http://charlesortel.com/> .

22. See, Clinton foundation donations and program spending – 1998-2014, online at, <http://forejustice.org/clintonfoundation9901998-2014.htm> .
23. Clinton Foundation AIDS Program Distributed ‘Watered-Down’ Drugs To Third World Countries, By Richard Pollock (reporter), <http://dailycaller.com>, Sept. 19, 2016, at, <http://dailycaller.com/2016/09/19/exclusive-clinton-foundation-aids-program-distributed-watered-down-drugs-to-third-world-countries/> (last viewed September 23, 2016).
24. 24. Former Haitian Senate President: Clintons Exploited Haiti Earthquake ‘to Steal Billions of Dollars from the Sick and Starving’, By John Hayward, Sept. 21, 2016, online at, <http://www.breitbart.com/big-government/2016/09/21/former-haitian-senate-president-world-trusted-clintons-help-haitian-people-deceived/> (last viewed September 23, 2016).
25. No, Black Lives Don’t Matter to Bill and Hillary Clinton – Especially Haitian Ones, By Jerome Hudson, July 27, 2016, online at, <http://www.breitbart.com/2016-presidential-race/2016/07/27/no-black-lives-dont-matter-bill-hillary-clinton-especially-haitian-ones/> (last viewed September 23, 2016).
26. Donna Shalala appeared on MSNBC’s “Andrea Mitchell Reports,” during which she denied the appointments that only came after donations were “pay to play.” See, Clinton Foundation CEO Admits Pay-to-Play with State: Foundation exec says there’s ‘no question’ donors got special treatment, By Kathryn Blackhurst, [lifezette.com](http://www.lifezette.com), Sept. 14, 2016, online at <http://www.lifezette.com/polizette/clinton-foundation-ceo-admits-pay-play-state/> (last viewed September 23, 2016).
27. New emails disprove Clinton’s story, By Stephen Dinan, *The Washington Times*, August 22, 2016, online at, <http://www.washingtontimes.com/news/2016/aug/22/fbi-found-14000-new-hillary-clinton-emails/> (last viewed September 23, 2016).
28. Cash Flowed to Clinton Foundation Amid Russian Uranium Deal, By Jo Becker and Mike McIntire, *The New York Times*, April 23, 2015.
29. Hillary Clinton says she and Bill were ‘dead broke’, By Jon Greenberg, [politifact.com](http://www.politifact.com), June 10th, 2014, online at, <http://www.politifact.com/truth-o-meter/statements/2014/jun/10/hillary-clinton/hillary-clinton-says-she-and-bill-were-dead-broke/> (last viewed September 23, 2016).
30. How Hillary and Bill Clinton Parlayed Decades of Public Service into Vast Wealth, By Daniel Gross, *Fortune.com*, February 15, 2016, online at, <http://fortune.com/2016/02/15/hillary-clinton-net-worth-finances/> (last viewed September 23, 2016).
31. Clinton Giustra Enterprise Partnership (website), Who We Are: Frank Giustra, online at, <http://cgepartnership.com/who-we-are/founder-executive/?founder=1162> (last viewed Oct. 26, 2016).
32. Canadian Partnership Shielded Identities of Donors to Clinton Foundation, By Mike McIntire and Jo Becker, *The New York Times*, April 29, 2015, online at, http://www.nytimes.com/2015/04/30/us/politics/canadian-partnership-shielded-identities-of-donors-to-clinton-foundation.html?_r=0 (last viewed Oct. 26, 2016).
33. “The Clinton Foundation left a toxic legacy in Colombia, critics say,” By Ken Silverstein, Oct. 18, 2016, online at, <http://fusion.net/story/357169/hillary-clinton-foundation-victims-colombia/> (last viewed Oct. 26, 2016).

- 34. "The Clinton Foundation left a toxic legacy in Colombia, critics say," By Ken Silverstein, Oct. 18, 2016, online at, <http://fusion.net/story/357169/hillary-clinton-foundation-victims-colombia/> (last viewed Oct. 26, 2016).
- 35. The Clinton Foundation, online at, <https://www.clintonfoundation.org/> (last viewed Oct. 26, 2016).
- 36. "The Clinton Foundation left a toxic legacy in Colombia, critics say," By Ken Silverstein, Oct. 18, 2016, online at, <http://fusion.net/story/357169/hillary-clinton-foundation-victims-colombia/> (last viewed Oct. 26, 2016).
- 37. In 2014, Chelsea Clinton was Vice Chairman of the Board, and William J. Clinton was a member of the board of directors of the Clinton Foundation. In 2013, Chelsea Clinton, Hillary Clinton, and William J. Clinton were members of the board of directors of the Clinton Foundation. In 2012, Chelsea Clinton was Vice Chairman of the Board of the Clinton Foundation. In 2011, Chelsea Clinton was Vice Chairman of the Board of the Clinton Foundation.

273total views,14views today



This work by hsherrer9 is licensed under a Creative Commons Attribution-NonCommercial 4.0 International

1 Comment groundreport

1 Login ▾

♥ Recommend [Share](#)

Sort by Best ▾



Join the discussion...



JoJo • 24 days ago

Does this surprise anyone? They are as crooked as it comes. I cannot understand how people continue to turn a blind eye

^ | ▾ • Reply • Share ▾

ALSO ON GROUNDREPORT

5 Perfect Steps for Personal Financial Management

1 comment • 4 days ago •

Angela — I use Geltbox Money.Geltbox is a personal financial aggregator designed for homes and small businesses. Geltbox ...

Is sexualization of female athletes degrading or simply necessary to sell ...

4 comments • 2 months ago •

D. Michael Martindale — No, it's a very easy question to answer. You're a body shaming sexist.Your presumption that ...

Things to keep in mind while online fashion jewelry shopping

1 comment • 23 days ago •

fina Liang — As an online user, these points are not only important to consider for jewelry but also for other purchase ...

The Best IP Surveillance Software for Ensuring Safety

1 comment • 6 days ago •

Mike Farnan — What about Angelcam? They work with most cameras, have plug and play solutions, record at any bitrate, ...

✉ Subscribe [Add Disqus to your site](#) [Add Disqus Add](#) [Privacy](#)