

[Christopher Rufo](#) replied Sun, 28 Jul 2019 at 5:01PM
to: "PDC Support" <cdc@cdc.wa.gov>

Thank you, Tabatha, for bringing this to my attention. This is a frivolous complaint and I reject the allegation. Here is my response:

Contrary to the complaint, the Documentary Foundation is a federally tax-exempt 501(c)(3) nonprofit organization (EIN # 26-1373837) that is registered in Washington State (UBI # 603602614) pursuant to RCW 19.09.

RCW 19.09.020 Section 2 clearly states the definition of "charitable organization" as "any entity that solicits or collects contributions from the general public where the contribution is or is purported to be used to support a charitable purpose." The Documentary Foundation has solicited and collected contributions from the general public (defined under 19.09.020 Section 11 as "any individual or entity located in Washington state without a membership or other official relationship with a charitable organization before a solicitation by the charitable organization") in accordance with its "charitable purpose," which is to produce films, writing, and reports about civic and social issues and to educate audiences through public television and research publications (which meets the definition of "charitable purpose" under 19.09.20 Section 3, described as "any religious, charitable, scientific, testing for public safety, literary, or educational purpose or any other purpose that is beneficial to the community, including environmental, humanitarian, patriotic, or civic purposes, the support of national or international amateur sports competition, the prevention of cruelty to children or animals, the advancement of social welfare, or the benefit of law enforcement personnel, firefighters, and other persons who protect public safety").

Furthermore, the IRS, which legally determines which organizations qualify as public charities, [states that](#) "organizations described in section 501(c)(3) are commonly referred to as *charitable organizations*." The Documentary Foundation is a registered 501(c)(3) organization and I have attached the official IRS letter to this email that clearly states the Documentary Foundation is a "public charity" and "exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code."

Therefore, the surplus donation to the Documentary Foundation meets the criteria in RCW 42.17A.430 and RCW 19.09.020.

Please let me know the next steps and timeline for resolution. I would like to resolve this frivolous complaint as soon as possible. Please do not hesitate to call me directly with any questions at 206-376-9031.

Thank you, Tabatha!

Best,

Christopher

DF-IRS incorporation document.pdf
1.33 MB

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 08 2008

DOCUMENTARY FOUNDATION
C/O CHRISTOPHER RUFO
1530 CASTEC DR
SACRAMENTO, CA 95864-3005

Employer Identification Number:
26-1373837
DLN:
17053016319008
Contact Person:
RENEE RAILLEY NORTON ID# 31172
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
December 24, 2007
Contribution Deductibility:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

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DOCUMENTARY FOUNDATION

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC
Statute Extension

Letter 1045 (DO/CG)