

## Tax-Exempt Organization Complaint (Referral) Form

1. NAME OF REFERRED ORGANIZATION: \_\_\_\_\_

Street Address: \_\_\_\_\_

City/State/Zip Code: \_\_\_\_\_

Date of Referral: \_\_\_\_\_

2. ORGANIZATION'S EMPLOYER IDENTIFICATION NUMBER (EIN): \_\_\_\_\_

3. NATURE OF VIOLATION:

- ☐ Directors/officers/persons are using income/assets for personal gain
- ☐ Organization is engaged in commercial, for-profit business activities
- ☐ Income/assets are being used to support illegal or terrorist activities
- ☐ Organization is involved in a political campaign
- ☐ Organization is engaged in excessive lobbying activities
- ☐ Organization refused to disclose or provide a copy of Form 990
- ☐ Organization failed to report employment, income, or excise tax liability properly
- ☐ Organization failed to file required federal tax returns and forms
- ☐ Organization engaged in deceptive or improper fundraising practices
- ☐ Other (describe): \_\_\_\_\_

4. DETAILS OF VIOLATION:

Name(s) of Person(s) Involved: \_\_\_\_\_

Organizational Title(s): \_\_\_\_\_

Date(s): \_\_\_\_\_

Dollar Amount(s) (if known): \_\_\_\_\_

Description of activities: \_\_\_\_\_

5. SUBMITTER INFORMATION:

Name: \_\_\_\_\_

Occupation or Business: \_\_\_\_\_

Street Address: \_\_\_\_\_

City/State/Zip Code: \_\_\_\_\_

Telephone: \_\_\_\_\_

☐ I am concerned that I might face retaliation or retribution if my identity is disclosed.

6. SUBMISSION AND DOCUMENTATION: The completed form, along with any supporting documentation, may be mailed to IRS EO Classification, Mail Code 4910DAL, 1100 Commerce Street Dallas, TX 75242-1198, faxed to 214-413-5415 or emailed to [eoclass@irs.gov](mailto:eoclass@irs.gov).

## TAX EXEMPT ORGANIZATION COMPLAINT (REFERRAL) INSTRUCTIONS

### General Information

The information provided on this form will help the Internal Revenue Service (IRS) determine if there has been a violation of federal tax law. Submission of this form is voluntary.

Upon receipt of this form, the IRS will send you a letter acknowledging receipt of the information you submitted. If at a later date you wish to submit additional information regarding the organization, please attach a copy of the form initially submitted, and send it to the address shown above.

### Specific Instructions

- 1. ORGANIZATION NAME AND ADDRESS:** Provide the current name and address of the organization. If the organization has used prior or multiple name(s) or address(es), also provide that information.
- 2. EMPLOYER IDENTIFICATION NUMBER:** Provide the organization's employer identification number (EIN). The EIN is a nine-digit number, issued by the IRS, that the organization uses for tax purposes (like a Social Security Number (SSN) for an individual). If the EIN is unavailable, include a state nonprofit corporation registration number, if available.
- 3. NATURE OF VIOLATION:** Mark the description that describes the organization's alleged violation. More than one line may apply. If none of the descriptions appear to apply, briefly state the issue on the Other line.
- 4. DETAILS OF THE VIOLATION:** Provide specific details of the alleged violation including names, actions, places, amounts, dates, and the nature of any evidence or documentation (who, what, where, when, how). Include the names of other organizations, entities, or persons that may be involved with the organization, providing EINs or SSNs, if available.
- 5. YOUR INFORMATION:** Provide your name, address, and business or occupation. Include your daytime telephone number, in case we wish to contact you. The acknowledgement letter will be sent to the address you provide.

If you are concerned that you may face retribution if your identity is disclosed, check the appropriate box. You may enter "Anonymous" for Submitter's Name if you do not want to be identified.

- 6. SUBMISSION AND DOCUMENTATION:** Mail the completed form, including any supporting documentation that you would like for us to review, to the address provided on the form. You may also fax or email the completed form and any supporting documentation to the fax number and email address provided on the form. Include a cover letter describing the documentation or evidence you are providing. If you have already received an acknowledgment letter, include a copy of that letter. If possible, please try to submit all documentation at the same time.

If your referral relates to a church please be aware that Congress has imposed special limitations, found in IRC section 7611, on how and when the IRS may conduct civil tax inquiries and examinations of churches. You can find out more about these special limitations in Pub. 1828, Tax Guide for Churches and Religious Organizations, in the section on Special Rules Limiting IRS Authority to Audit a Church.

- 7. CLAIM FOR REWARD:** To claim a reward for providing this information to the IRS, file Form 211, Application for Reward for Original Information.
- 8. NOTE:** Federal law prohibits the IRS from providing you with status updates or information about specific actions taken in response to the information you submit.

5/18/16

From: **Modern Psychologist**

To: **Antitrust Division**  
Department of Justice

RE: CALL FOR OPEN INVESTIGATION INTO PSYCHOLOGIST REGULATORY  
SCHEME (Add to Case [REDACTED])

Dear Citizen Complaint Center-Antitrust Division,

A preliminary review of public records by this entity, revealed that the below-named Licensed Psychologists, personally and substantially, as part of their public official duty to regulate the field of psychology in their respective States, directly and predictably restricted the trade of psychology, to substantially have an effect on their private financial interests and those of the non-profit corporation, the Association of States and Provincial Psychology Boards (ASPPB) for the last 10 years.

**Note:** Appendixes briefly illustrate named psychologists in connection to applicable ASPPB IRS Forms 990 and States' Board Minutes.

**Materials Reviewed:**

ASPPB Forms 990: 2005-2010, and 2012-2014

State's Psychology Board Minutes: GA, CA, NY, MO

1. Past ASPPB President and current ASPPB Chief Operating Officer: **Dr. Carol Webb**, has drawn compensation from the ASPPB, while concurrently serving as public official in Georgia's Psychology Board, which regulates the field of psychology and its relevant market (**See Exhibit #1**).
2. Current ASPPB President-Elect: **Dr. Don Meck**, has drawn compensation from the ASPPB, while concurrently serving as public official in Georgia's Psychology Board, which regulates the field of psychology and its relevant market (**See Exhibit #1**).
3. Past ASPPB President, **Dr. Jacqueline Horn**, has drawn compensation from ASPPB the ASPPB, while concurrently serving as public official in California's Psychology Board, which regulates the field of psychology and its relevant market (**See Exhibit #2**).
4. Past ASPPB President and Board Director, **Dr. Fred Millán**, has drawn compensation from ASPPB, while concurrently serving as public official in New York's Psychology Board, which regulates the field of psychology and its relevant market (**See Enclosure #3**).

5. Past ASPPB President and Board Director, **Dr. Sharon Lightfoot**, has drawn compensation from the ASPPB, while concurrently serving as public official in Missouri's Psychology Board, which regulates the field of psychology and its relevant market (**See Enclosure #4**).
6. By conspiring to restrict, and monopolize a trade across the United States, the ASPPB and named psychologists violated Title 15 of the United States Code, Sections 1, and 2, within the FTC/DOJ's jurisdiction.
7. By giving/accepting compensation, which unduly influenced ASPPB Members/Public Officials to promote trade-restricting rules across the United States, and in favor of that enterprise, the ASPPB /Public Officials violated Title 18 USC, Sec. 201 (See Attached Enclosure).
8. As a consequence of their violations, the ASPPB and named conspirators' exacerbated the shortage of qualified mental health providers in the USA. The psychologists are there, but the trade is overly being restricted. See links:  
  
<http://on.wsj.com/1E1dj7P>  
<http://bit.ly/1LtTeet>  
<http://wapo.st/1GsoHxx>  
<http://sciof.us/1GL893M>
9. The ASPPB and named conspirators' harmed consumers by reducing the overall quality of care that patients receive, reduced the quantity of mental health services availability, reduced the supply of mental health services, reduced patients/consumer's choices, restricted innovation, kept high prices, and delayed future competition for services in the relevant markets.
10. The ASPPB and named conspirators' caused prospective competitors significant economic and financial losses, including but not limited to inability of competing in current and future relevant markets, the loss in the ability to do business with third-party organizations and insurance companies across the USA., and the loss in the ability to compete for federal and state government contracts with incumbents. Incumbent psychologists had and will continue to follow a predictable and complacent course of commerce with minimal competitive interruption.

WHEREFORE, we request a public investigation onto the alleged psychologist regulatory scheme by the ASPPB and alleged conspirators, and Revocation of Tax-Exempt Status 501(c)6.

Sincerely,  
Modern Psychologist, PLLC  
/es/MP/

## Exhibit 1

### GEORGIA STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS BOARD MINUTES December 18, 2007

The Georgia State Board of Examiners of Psychologists held a meeting on Tuesday, December 18, 2007 at the Georgia Public Safety Training Center, 1000 Indian Springs Drive, Forsyth, Georgia 31029.

**Members Present:**

Linda F. Campbell, Ph.D., President  
Marsha B. Sauls, Ph.D., Vice-President  
F. Karl Douglass, Member at Large  
Donald S. Meck, Ph.D.  
Carol Webb, Ph.D.

	hours per week (list any hours for related organizations below dotted line)	individual trustee or director	institutional trustee	Officer	Key employee	Highest compensated employee	Former	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
(1) K Messer-Engle Secretary/Treasurer	1	✓						8400		
(2) D Crowder Member at large	1	✓						13400		
(3) D Meck Member at large	1	✓						9800		
(4) S Lightfoot Member at large	1	✓						7400		
(5) M Storie President elect	1	✓						8200		
(6) F Millan President	1	✓						15200		
(7) J Horn Past president	1	✓						15600		
(8) S DeMers Chief Executive Officer	37.5					✓		227031		
(9) A Hilson Associate Executive Officer	37.5				✓			115475		
(10) J Orwig Associate Executive Officer	37.5				✓			115475		
(11) C Webb Chief Operations Officer	22.5				✓			77250		

(14)

## Exhibit 2



Department of Consumer Affairs  
**BOARD OF PSYCHOLOGY**

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### Board Member Information

Business and Professions Code sections 2920 through 2923 state that the Board shall consist of nine members, four of whom shall be public members and five shall be licensed members. Each member of the Board holds office for a term of four years. They serve until the appointment and qualification of a successor or until one year has elapsed since the expiration of the term for which he or she was appointed, whichever occurs first. No member may serve more than two consecutive terms.

The Governor appoints two public members and five licensed members. The Senate Rules Committee and the Speaker of the Assembly each appoint a public member.

The Governor is required to use his judgment in appointing licensed psychologists who represent the varied professional interests of psychologists in California.

Each member must be a resident of California. The public members must not be licentiates of the Board or of any board under Division 2 of the Business and Professions Code or of any board referred to in the Chiropractic Act or the Osteopathic Act.

### Current Board Members:

Name	Appointing Authority	Appointment Type	Appointment Date	Reappointment Date	Expiration Date
Stephen Phillips, JD, PsyD (President)	Governor	Licensed Member	09/25/13		06/01/16
Nicole J. Jones (Vice-President)	Governor	Public Member	08/10/12	06/06/14	06/01/18
Lucille Acquaye-Baddoo	Speaker	Public Member	02/12/09	05/27/15	06/01/18
Johanna Arias-Bhatia	Governor	Public Member	08/10/12		06/01/16
Michael Erickson, PhD	Governor	Licensed Member	08/06/10	07/11/14	06/01/18
Miguel Gallardo, PsyD	Governor	Licensed Member	08/06/10	12/17/12	06/01/16
Andrew Harlem, PhD	Governor	Licensed Member	08/10/12		06/01/15
Jacqueline Horn, PhD	Governor	Licensed Member	10/23/13	06/03/15	06/01/19

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## Exhibit 3



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## Meeting Agenda

### State Board for Psychology

New York State Education Department  
Office of the Professions  
1411 Broadway - 10th Floor  
New York, NY

Friday, December 16, 2011  
10:00 a.m. to 3:00 p.m.


- I. Review of Minutes
- II. Announcements
- III. Discussion of Current Issues Related to Laws, Rules and Regulations and Professional Discipline
- IV. Report on ASPPB Matters
  - Fred Millan
- V. Development of Practice Alerts
- VI. Adjourn

Please bring calendars for 2012.

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## Committee of Psychologists

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### Committee Members

Sharon Lightfoot, PhD  
Chairperson  
St Louis, Missouri  
Term Expires: 08/28/2013

	hours per week (list any hours for related organizations below dotted line)	officer, unless person is both director and officer and a director/trustee	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
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