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IN THE UNITED STATES DISTRICT COURT

THE NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

PUBLIC.RESOURCE.ORG., a California non-profit organization, Plaintiff, v. UNITED STATES INTERNAL REVENUE SERVICE, Defendant.	Case No. 3:13-CV-02789-WHO **DECLARATION OF KENDALL TAGGART**

1

Declaration of Kendall Taggart

I, Kendall Taggart, declare as follows:

1.   I am a reporter working for the Center for Investigative Reporting.

2.   The Center for Investigative Reporting is a nonprofit journalism organization which specializes in in-depth reporting. More than 300 news outlets have featured our work. We were twice finalists for the Pulitzer Prize and we have won numerous other awards, including three George Polk Awards and the Barlett and Steele Gold Prize for investigative business journalism.

3.   In 2012 and 2013, I worked with my colleague Kris Hundley of the Tampa Bay Times on a series of articles entitled America's Worst Charities. CNN joined our effort in March 2013 as a third collaborator. The series took a systematic look at non-profit performance and was based on extensive use of the Form 990, state public record laws, and interviews. Copies of those stories may be viewed at http://cironline.org/americasworstcharities.

4.   The series on America's Worst Charities generated enormous public interest and was viewed more than 10 million times. The database of disciplinary actions we compiled as part of our research is now being used by state regulators. That database can be used by the public and can be found at http://charitysearch.apps.cironline.org.

5.   As part of our work on the series, we examined over 500 Form 990s. This allowed us to compile metrics such as the percent of revenue spent on solicitation costs. For example, we found that the Kids Wish Network (Employer ID 31-1579097) raised $127.8 million through fundraising solicitation, but $109.8 million of those funds were paid to solicitors and only $18 million was available to meet program costs.

6.   As part of my work, I use a number of computational tools including the Python programming language and the MySQL and SQLite database management systems.

7.   Much of our work on the series America's Worst Charities consisted of manually leafing through scans of non-profit returns and entering data into our database. To be able to provide the public with a decades worth of data from the 50 charities we profiled, we manually entered in 6 fields from 10 years worth of Form 990s. The process took us weeks. An example of

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Declaration of Kendall Taggart

1 the data we collected on Kids Wish Network is available at http://www.tampabay.com/americas-

2 worst-charities/charities/kids-wish-network-inc.

3   8.   Working with scans of the Form 990 is a very tedious process. If this data were

4 available in the Modernized e-File (MeF), our work would be substantially aided. With MeF

5 format returns, we could focus much more intensely on analysis of the data instead of data entry.

6   9.   If data were available in MeF format, a simple script in the Python programming

7 language could be used to quickly load a data into a database management system.

8   10.   I do not consider myself a computer programmer or computer expert. Like many

9 other reporters, however, I view basic computer skills as a fundamental tool in my reporting. I

10 believe many journalists besides myself would also be able to make very effective use of MeF

11 format IRS forms and that availability of such data will result in more articles that examine the

12 effectiveness and accountability of our nonprofit sector.

13   11.   In addition to using the Form 990 for investigative reports such as America's Worst

14 Charities, I consider the Form 990 to be one of the core tools of journalism for a large number of

15 other kinds of articles. For example, if I were to write a profile of an executive who works for a

16 nonprofit corporation or if a nonprofit corporation is the subject of a news article, one of the first

17 sources I would examine is the Form 990 for that organization. In addition, while writing about

18 other topics, I routinely check to see if individuals or companies have ties to a nonprofit, and go to

19 the Form 990 to background those entities.

20   12.   In conclusion, release of the Form 990 in Modernized e-File format would be of

21 great use to me in my work as a journalist.

22   I declare under penalty of perjury under the laws of the United States of America that the

23 foregoing is true and correct and that this declaration was executed this 19 day of September, 2014

24 at Emeryville, California.

25   */s/ Kendall Taggart*

26   KENDALL TAGGART

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Declaration of Kendall Taggart

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