

Tax-Exempt Organization Complaint (Referral)

1. Name of referred organization

EBENEZER BUILDING FOUNDATION, INC.

Street address

101 Jackson Street NE

City	State	ZIP code	Date of referral
ATLANTA	GA	30312	OCTOBER 12, 2022

2. Organization's Employer Identification Number (EIN)

58-2225446

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*)

1. FAILED TO DISCLOSE RELATED ORGANIZATIONS

2.DISCREPANCY IN AMOUNT OF REVENUE RECEIVED LISTED ON FORM 990 AND CONSOLIDATED FINANCIAL STATEMENT

4. Details of violation

Name(s) of person(s) involved

Rev Raphael Gamaliel Warnock, Principal Officer; Tinsley Winston, Treasurer; Kenneth Palmer, Chairman; Dan W Russell, Secretary

Organizational title(s)

See above

Date(s)	Dollar amount(s) (<i>if known</i>)
2020-2021	

Description of activities

1. FAILED TO DISCLOSE THE FOLLOWING RELATED ORGANIZATIONS:

Columbia Residential and MLK Village Corporation

2.DISCREPANCY IN AMOUNT OF REVENUE RECEIVED LISTED ON FORM 990 AND CONSOLIDATED FINANCIAL STATEMENT

SEE ATTACHED SUPPLEMENTAL COMPLAINT LETTER

5. Submitter information

Name

National Legal and Policy Center

Occupation or business

Nonprofit public interest ethics watchdog organization

Street address

107 Park Washington Court

City	State	ZIP code	Telephone number
Falls Church	VA	22046	(703) 237-1970

☐ 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. **Disclaimer Notice:** Your email submission of Form 13909 and attachments are not encrypted for security.

National Legal and Policy Center

"promoting ethics in public life"



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Peter Flaherty, Chairman
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Michael Falcone
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David Wilkinson

Since 1991

October 12, 2022

Robert Malone
Director, Exempt Organizations Division
Internal Revenue Service
TEGE Referrals Group - MC 4910 DAL
1100 Commerce Street
Dallas, TX 75242
Via Email: eoclass@irs.gov

Re: Supplement Documentation to Form 13909: Tax-Exempt Organization Complaint
(Referral) Ebenezer Building Foundation, Inc. EIN 58-2225446

Dear Mr. Malone:

The National Legal and Policy Center (NLPC) hereby submits this supplemental complaint to the attached Form 13909 Tax-Exempt Organization Complaint (Referral) regarding violations of IRS rules and regulations by the Ebenezer Building Foundation, Inc., EIN 58-2225446, its principal officer, Rev. Raphael Gamaliel Warnock, and its other listed officers, Tinsley Winston, Treasurer; Kenneth Palmer, Chairman; and Dan W. Russell, Secretary.

NLPC is a nonprofit 501(c)(3) ethics watchdog organization that has filed ethics complaints against public officials and organizations for failing to comply with relevant disclosure laws and related laws and regulations at the state and federal level.¹ This complaint is based on information regarding the questionable activities of the Foundation and the Ebenezer Baptist Church reported in yesterday's news story by investigative reporter Andrew Kerr of *The Washington Free Beacon*, "*They Treat Me Like a Piece of S—': Raphael Warnock's Church Pays for His Home. It's Also Trying To Evict the Poor From Theirs.*" (Oct. 11, 2022).²

¹ For information NLPC, see NLPC's website at <https://www.nlpc.org/>. NLPC's Government Integrity Project at <https://www.nlpc.org/?s=government+integrity+project>. See also NLPC's IRS Complaint against Black Lives Matter Global Network Foundation and Patrisse Cullors for personal use of nonprofit assets, <https://www.nlpc.org/featured-news/irs-complaint-filed-against-black-lives-matter-for-mansion-purchase/> and for unlawful fundraising <https://www.nlpc.org/corporate-integrity-project/nlpc-files-complaints-against-black-lives-matter-over-fundraising>.

² <https://freebeacon.com/democrats/raphael-warnocks-church-pays-for-his-home-its-also-trying-to-evict-the-poor-from-theirs/>

The article describes in detail with links to key documents how the Foundation, through the Ebenezer Baptist Church and its other undisclosed related organizations, owns and operates an apartment building, the Columbia Tower at MLK Village in downtown Atlanta. According to [documents](#) obtained by the *Washington Free Beacon*, the building is “a home for the ‘chronically homeless’ and those with ‘mental disabilities.’” The article notes how tenants are sued for eviction when they are behind in their rent payments for even a few days or for a trifling amount:

A dozen eviction lawsuits were filed against Columbia Tower residents over the course of the coronavirus pandemic, the first one in February 2020 and, most recently, in September 2022. The total sum of past-due rent cited in the lawsuits is just \$4,900, a figure that could have been covered by one of Warnock’s monthly housing stipends from the church.

The lawsuits were filed by Ebenezer Baptist Church’s business partner, Columbia Residential, the 1 percent owner of the building, which manages its day-to-day operations.

In one egregious example of the aggressive enforcement of the lease:

Fulton County Marshal’s Department [executed](#) a court-ordered writ of possession against a Columbia Tower resident who was [sued](#) in February 2020 for \$28.55 in past-due rent. Court records show the resident had already vacated the apartment when the order was carried out. Had she been present, the authorities would have forcibly ejected her from the building.

In that case, in addition to the \$28.55 in past due rent, Ebenezer sought late fees and other costs totaling \$385.00! In yet another case, resident Phillip White describes his experience:

"They treat me like a piece of shit. They're not compassionate at all," said Columbia Tower resident Phillip White, a 69-year-old African American who says he served in Vietnam and received an [eviction notice](#) on Sept. 20 for failure to meet a \$192 rent payment. It was Columbia Tower’s second attempt to evict White, who received his first [eviction notice](#) in September 2021 for \$179 in past-due rent. That case was dropped after White paid up, plus an additional \$325 in fees, he told the Free Beacon.

Each of the eviction notices were brought only in the names of Columbia MLK Tower and Columbia Residential, thereby disguising from the tenants that their true greedy and unmerciful landlord was the Ebenezer Baptist Church. As the Free Beacon story revealed:

“In public documents, the connection between Ebenezer Baptist Church and Columbia Tower is somewhat difficult to trace. The church owns the building through a network of shell organizations connected to the Ebenezer Building Foundation, a 501(c)(3) charity that delegates all management duties to the church and identifies Warnock as its principal officer in its [IRS Form 990 filings](#).”

Ebenezer Building Foundation failed to disclose MLK Village Corp and Columbia Residential as Related Organizations in its Form 990.

In its 2020 Form 990 filed on October 20, 2021, [*IRS Form 990 filings*](#), the Ebenezer Building Foundation describes its charitable status in Schedule A, Part I: “*A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i)*” instead of a nonprofit that receives support from the public and government grants. It also lists the Ebenezer Baptist Church as its only related organization in Schedule R, Part II. However, it failed to disclose either the MLK Village Corp or Columbia Residential as related organizations which it should have according to the IRS instructions for completing the Form 990:

Related organization

An organization, including a nonprofit organization, a stock corporation, a partnership or limited liability company, a trust, and a governmental unit or other government entity, that stands in one or more of the following relationships to the filing organization at any time during the tax year.

Parent: an organization that controls the filing organization.

Subsidiary: an organization controlled by the filing organization.

Brother/Sister: an organization controlled by the same person or persons that control the filing organization.³

On page 10 of their Grant Application submitted on June 27, 2022 for \$5 million to the State of Georgia to rehabilitate the apartment building, the Foundation states:

“Ebenezer is the 99% owner of the General Partner in this property. The rehabilitation will be performed in collaboration with Columbia Residential, the 1% owner of the General Partner.”⁴

Accordingly, Ebenezer should have disclosed Columbia Residential as a for-profit-related entity under Schedule R, Part III as a “related organization” because it is, in effect, its “Subsidiary: an organization **controlled** by the filing organization” since Ebenezer owns 99% as the General Partner and Columbia Residential owns the remaining 1% and is taxable as a partnership.

In addition, the Foundation failed to disclose MLK Village Corp as a related organization since it has had the same three registered officers since 2018, namely, Tinsley Winston, Treasurer; Kenneth Palmer, Chairman; and Dan W. Russell, Secretary. In that case, they are considered a Brother/Sister organization since they are “***controlled by the same person or persons that control the filing organization.***”

³ <https://www.irs.gov/instructions/i990>

⁴ <https://freebeacon.com/wp-content/uploads/2022/10/Ebenezer-Grant-Application.pdf>

Even if Ebenezer should claim that MLK Village Corp and Columbia Residential are not “related organizations,” they nevertheless should have been disclosed on the Form 990 in Schedule R, Part VI because Ebenezer conducted *“more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes.”*

In 2020, they reported receiving approximately \$609,000 from rents and their total income was \$743,000, which is more than 80% of their income, and thus, far surpasses the 5% reporting threshold. In short, either way you look at it, the Ebenezer Foundation should have reported MLK Village Corp and Columbia Residential as either a related organization or as an organization from which they receive more than 5% of their income from their business relationship with these entities.

Ebenezer Foundation’s Income is Inaccurate or Misleading

As noted, Ebenezer Building Foundation’s 990 reports rental revenue of \$609,720 for the 2020 fiscal year ending Dec. 31 on Page 9, Part VIII, line 2a.⁵ Yet on page 27 of Ebenezer’s Consolidated Statement of Activities for 2020, it states that the church and building foundation received \$377,993 in rental revenue for 2020 fiscal year ending Dec. 31.⁶ What happened to difference of \$231, 727?

CONCLUSION

It is abundantly clear that Ebenezer Building Foundation, Inc. has violated one or more IRS laws and regulations regarding the operation of a nonprofit charity. The IRS must conduct a full investigation and audit of the Foundation’s finances and transactions and assess appropriate civil and criminal penalties, and revoking their tax-exempt status if warranted. The public interest demands it.

NLPC reserves the right to further supplement this complaint with addition information that it may obtain.

Sincerely,
/s/ Paul D. Kamenar, Esq.
Paul D. Kamenar
1629 K Street, N.W.
Suite 300
Washington, D.C. 20006
Paul.kamenar@gmail.com
Counsel to NLPC

⁵ [IRS 2020 Form 990 filing](#)

⁶ <https://freebeacon.com/wp-content/uploads/2022/10/Ebenezer-Grant-Application.pdf>