

# YOUR VOLUNTEER\* ACTIVITIES† CAN ACCOMPLISH OUR EXEMPT PURPOSES!

## Volunteer / Trainee Orientation

WHOMENTORS.DOTCOM INC.  
Rauhmel Fox, CEO



WHOmentorsdotcom Inc. encourages volunteering in general, away from home, overnight, in communities other than your own. See VAN DUSEN v. COMMISSIONER | 136 T.C. 515 (2011)

501(c)(3) FISCAL SPONSOR  
**WHO?**  
**TORS.COM**  
WHOMENTORS.COM

We <sup>supervise</sup> ~~need~~

YOU!



“Do What You  
Like To Do!”

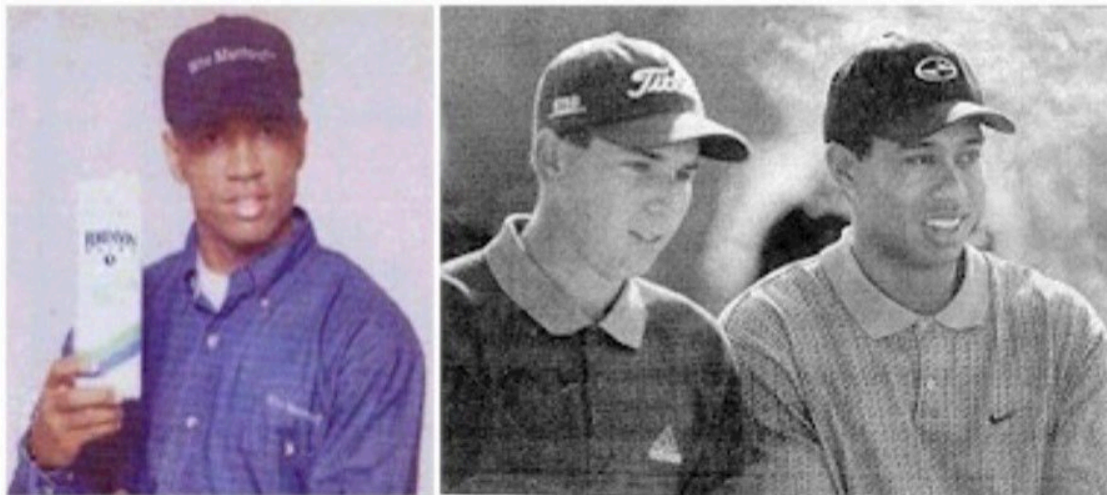
VOLUNTEER WITH  
501(c)(3) FISCAL SPONSOR  
**WHO?**  
**TORS.COM**  
WHOMENTORS.COM

activitycodes.whomentors.com  
IRS Rev. Rul. 68-489, 1968-2 C.B. 210



**A A**<sup>TM</sup>  
**G R A D**  
 WWW.AFAGRAD.COM

*Introduce a competing example that is a cut-above the marketed lifestyles of celebrity role-models and self-certified mentors young adults and children consistently see everywhere, daily.*



**R**<sup>SM</sup>  
 RAUHMEL FOX

**skihla**<sup>TM</sup>  
 dot com



# Overarching Mission

- ◆ The overarching mission is based on "the United States Supreme Court rationale in *Better Business Bureau Of Washington, D. C., Inc. v. United States*, 326 U.S. 279 (1945), [which] indicates the presence of private benefit, if substantial in nature, will destroy the [501(c)(3)] exemption of WHOMENTORSDOTCOM INC. regardless of its other charitable purposes or activities."



# IRS Perspective

**What is the activity?**  
**Who conducts the activity?**  
**When is the activity conducted?**  
**Where is the activity conducted?**  
**How does the activity further your exempt purposes?**  
**What percentage of your total time is allocated to the activity?**  
**How is the activity funded?**  
**List any alternate names under which you operate, including any “aka” (also known as) or “dba” (doing business as) names.**  
**Identify any, and all websites to support your description of activities.**



# IRS Perspective

The overarching mission-based standard is based on "the United States Supreme Court rationale in *Better Business Bureau Of Washington, D. C., Inc. v. United States*, 326 U.S. 279 (1945), [which] indicates *THE PRESENCE OF PRIVATE BENEFIT, IF SUBSTANTIAL IN NATURE, WILL DESTROY* the [501(c)(3)] exemption of WHOMENTORS.DOT.COM INC. regardless of its other charitable purposes or activities."



# Do What You Like To Do



Choose from over 680 Activity Codes:  
[activitycodes.whomentors.com](http://activitycodes.whomentors.com)

**VOLUNTEER WITH**  
501(c)(3) FISCAL SPONSOR  
**WHO? TORS.COM**  
WHOMENTORS.COM



**NATIONAL TAXONOMY OF EXEMPT ENTITIES - CORE CODES (NTEE-CC) CLASSIFICATION SYSTEM (rev. May 2005)**

**A ARTS, CULTURE & HUMANITIES**

- A01 Alliance & Advocacy
- A02 Management & Technical Assistance
- A03 Professional Societies & Associations
- A05 Research Institutes & Public Policy Analysis
- A11 Single Organization Support
- A12 Fund Raising & Fund Distribution
- A19 Support NEC
- A20 Arts & Culture**
- A23 Cultural & Ethnic Awareness
- A24 Film Arts
- A25 Arts Education
- A26 Arts & Humanities Councils & Agencies
- A27 Community Celebrations
- A30 Media & Communications**
- A31 Film & Video
- A32 Television
- A33 Publishing & Publishing
- A34 Radio
- A40 Visual Arts**
- A50 Museums**
- A51 Art Museums
- A52 Children's Museums
- A54 History Museums
- A56 Natural History & Natural Science Museums
- A57 Science & Technology Museums
- A60 Performing Arts**
- A61 Performing Arts Centers
- A62 Dance
- A63 Ballet
- A65 Theater
- A68 Music
- A69 Symphony Orchestras
- A6A Opera
- A6B Singing & Choral Groups
- A6C Bands & Ensembles
- A6E Performing Arts Schools
- A70 Humanities**
- A80 Historical Organizations**
- A82 Historical Societies & Historical Preservation
- A84 Commemorative Events
- A90 Arts Services**
- A99 Arts, Culture & Humanities NEC**

**B EDUCATION**

- B01 Alliance & Advocacy
- B02 Management & Technical Assistance
- B03 Professional Societies & Associations
- B05 Research Institutes & Public Policy Analysis
- B11 Single Organization Support
- B12 Fund Raising & Fund Distribution
- B19 Support NEC
- B20 Elementary & Secondary Schools**
- B21 Preschools
- B24 Primary & Elementary Schools
- B25 Secondary & High Schools
- B28 Special Education
- B29 Charter Schools
- B30 Vocational & Technical Schools**
- B40 Higher Education**
- B41 Two-Year Colleges
- B42 Undergraduate Colleges
- B43 Universities
- B50 Graduate & Professional Schools**
- B60 Adult Education**
- B70 Libraries**
- B80 Student Services**
- B82 Scholarships & Student Financial Aid
- B83 Student Services & Programs
- B84 Alumni Associations
- B90 Educational Services**
- B92 Remedial Reading & Remediation
- B94 Parent & Teacher Councils

**B99 Education NEC**

**C ENVIRONMENT**

- C01 Alliance & Advocacy
- C02 Management & Technical Assistance
- C03 Professional Societies & Associations
- C05 Research Institutes & Public Policy Analysis
- C11 Single Organization Support
- C12 Fund Raising & Fund Distribution
- C19 Support NEC
- C20 Pollution Abatement & Control**
- C27 Recycling
- C30 Natural Resources Conservation & Protection**
- C32 Water Resources, Wetlands Conservation & Management
- C34 Land Resources Conservation
- C35 Energy Resources Conservation & Development
- C36 Forest Conservation
- C40 Botanical, Horticultural & Landscape Services**
- C41 Botanical Gardens & Arboreta
- C42 Garden Clubs
- C50 Environmental Beautification**
- C60 Environmental Education**
- C99 Environment NEC**

**D ANIMAL-RELATED**

- D01 Alliance & Advocacy
- D02 Management & Technical Assistance
- D03 Professional Societies & Associations
- D05 Research Institutes & Public Policy Analysis
- D01 Single Organization Support
- D02 Fund Raising & Fund Distribution
- D09 Support NEC
- D20 Animal Protection & Welfare**
- D30 Wildlife Preservation & Protection**
- D01 Promotion of Endangered Species
- D02 Bird Sanctuaries
- D03 Fisheries Resources
- D04 Wildlife Sanctuaries
- D40 Veterinary Services**
- D60 Zoos & Aquariums**
- D60 Animal Services NEC**
- D61 Animal Training
- D99 Animal-Related NEC**

**E HEALTH CARE**

- E01 Alliance & Advocacy
- E02 Management & Technical Assistance
- E03 Professional Societies & Associations
- E05 Research Institutes & Public Policy Analysis
- E11 Single Organization Support
- E12 Fund Raising & Fund Distribution
- E19 Support NEC
- E20 Hospitals**
- E21 Community Health Systems
- E22 General Hospitals
- E24 Specialty Hospitals
- E30 Ambulatory & Primary Health Care**
- E31 Group Health Practices
- E32 Community Clinics
- E40 Reproductive Health Care**
- E42 Family Planning
- E50 Rehabilitative Care**
- E60 Health Support**
- E61 Blood Banks
- E62 Emergency Medical Services & Transport
- E65 Organ & Tissue Banks
- E70 Public Health**
- E80 Health (General & Financing)**

**E85 Patient & Family Support**

- E90 Nursing**
- E91 Nursing Facilities
- E92 Home Health Care
- E99 Health Care NEC**

**F MENTAL HEALTH & CRISIS INTERVENTION**

- F01 Alliance & Advocacy
- F02 Management & Technical Assistance
- F03 Professional Societies & Associations
- F05 Research Institutes & Public Policy Analysis
- F11 Single Organization Support
- F12 Fund Raising & Fund Distribution
- F19 Support NEC
- F20 Substance Abuse Dependency, Prevention & Treatment**
- F21 Substance Abuse Prevention
- F22 Substance Abuse Treatment
- F30 Mental Health Treatment**
- F31 Psychiatric Hospitals
- F32 Community Mental Health Centers
- F33 Residential Mental Health Treatment
- F40 Hot Lines & Crisis Intervention**
- F42 Sexual Assault Services
- F50 Addictive Disorders NEC**
- F52 Smoking Addiction
- F53 Eating Disorders & Addictions
- F54 Gambling Addiction
- F60 Counseling**
- F70 Mental Health Disorders**
- F80 Mental Health Associations**
- F90 Mental Health & Crisis Intervention NEC**

**G DISEASES, DISORDERS & MEDICAL DISCIPLINES**

- G01 Alliance & Advocacy
- G02 Management & Technical Assistance
- G03 Professional Societies & Associations
- G05 Research Institutes & Public Policy Analysis
- G11 Single Organization Support
- G12 Fund Raising & Fund Distribution
- G19 Support NEC
- G20 Birth Defects & Genetic Diseases**
- G25 Down Syndrome
- G30 Cancer**
- G32 Breast Cancer
- G40 Diseases of Specific Organs**
- G41 Eye Diseases, Blindness & Vision Impairment
- G42 Ear & Throat Diseases
- G43 Heart & Circulatory System Diseases & Disorders
- G44 Kidney Diseases
- G45 Lung Diseases
- G46 Brain Diseases
- G50 Nerve, Muscle & Bone Diseases**
- G51 Arthritis
- G54 Epilepsy
- G60 Allergy-Related Diseases**
- G61 Asthma
- G70 Digestive Diseases & Disorders**
- G71 AIDS
- G73 Alzheimer's Disease
- G74 Anemia
- G80 Medical Disciplines**
- G82 Biochemistry & Biotechnology
- G84 Genetics
- G86 Neurology & Neuroscience
- G88 Pediatrics
- G89 Surgical Specialties

**G99 Diseases, Disorders & Medical Disciplines NEC**

**H MEDICAL RESEARCH**

- H01 Alliance & Advocacy
- H02 Management & Technical Assistance
- H03 Professional Societies & Associations
- H05 Research Institutes & Public Policy Analysis
- H11 Single Organization Support
- H12 Fund Raising & Fund Distribution
- H19 Support NEC
- H20 Birth Defects & Genetic Diseases Research**
- H25 Down Syndrome Research
- H30 Cancer Research**
- H32 Breast Cancer Research
- H40 Diseases of Specific Organ Research**
- H41 Eye Diseases, Blindness & Vision Impairment Research
- H42 Ear & Throat Diseases Research
- H43 Heart & Circulatory System Diseases & Disorders Research
- H44 Kidney Diseases Research
- H45 Lung Diseases Research
- H46 Brain Diseases Research
- H50 Nerve, Muscle & Bone Diseases Research**
- H51 Arthritis Research
- H54 Epilepsy Research
- H60 Allergy-Related Diseases Research**
- H61 Asthma Research
- H70 Digestive Diseases & Disorders Research**
- H80 Specifically Named Diseases Research**
- H81 AIDS Research
- H83 Alzheimer's Disease Research
- H84 Anemia Research
- H90 Medical Disciplines Research**
- H92 Biochemistry & Biotechnology Research
- H94 Genetics Research
- H96 Neurology & Neuroscience Research
- H98 Pediatrics Research
- H99 Surgical Specialties Research
- H99 Medical Research NEC**

**I CRIME & LEGAL-RELATED**

- I01 Alliance & Advocacy
- I02 Management & Technical Assistance
- I03 Professional Societies & Associations
- I05 Research Institutes & Public Policy Analysis
- I11 Single Organization Support
- I12 Fund Raising & Fund Distribution
- I19 Support NEC
- I20 Crime Prevention**
- I21 Youth Violence Prevention
- I22 Death Daring-Related
- I30 Correctional Facilities**
- I31 Half-Way Houses for Offenders & Ex-Offenders
- I40 Rehabilitation Services for Offenders**
- I42 Intake Support
- I44 Prison Alternatives
- I50 Administration of Justice**
- I51 Dispute Resolution & Mediation
- I60 Law Enforcement**
- I70 Protection Against Abuse**
- I71 Spouse Abuse Prevention
- I72 Child Abuse Prevention
- I73 Sexual Abuse Prevention
- I80 Legal Services**
- I83 Public Defender Law

**I99 Crime & Legal-Related NEC**

**J EMPLOYMENT**

- J01 Alliance & Advocacy
- J02 Management & Technical Assistance
- J03 Professional Societies & Associations
- J05 Research Institutes & Public Policy Analysis
- J11 Single Organization Support
- J12 Fund Raising & Fund Distribution
- J19 Support NEC
- J20 Employment Preparation & Procurement**
- J21 Vocational Counseling
- J22 Job Training
- J30 Vocational Rehabilitation**
- J32 Goodwill Industries
- J33 Sheltered Employment
- J40 Labor Unions**
- J99 Employment NEC**

**K FOOD, AGRICULTURE & NUTRITION**

- K01 Alliance & Advocacy
- K02 Management & Technical Assistance
- K03 Professional Societies & Associations
- K05 Research Institutes & Public Policy Analysis
- K11 Single Organization Support
- K12 Fund Raising & Fund Distribution
- K19 Support NEC
- K20 Agricultural Programs**
- K25 Foodbank Preservation
- K26 Animal Husbandry
- K28 Farm Bureau & Cooperatives
- K30 Food Programs**
- K31 Food Banks & Pantries
- K34 Congregate Meals
- K35 Soup Kitchens
- K36 Meals on Wheels
- K40 Nutrition**
- K50 Home Economics**
- K99 Food, Agriculture & Nutrition NEC**

**L HOUSING & SHELTER**

- L01 Alliance & Advocacy
- L02 Management & Technical Assistance
- L03 Professional Societies & Associations
- L05 Research Institutes & Public Policy Analysis
- L11 Single Organization Support
- L12 Fund Raising & Fund Distribution
- L19 Support NEC
- L20 Housing Development, Construction & Management**
- L21 Low-Income & Subsidized Rental Housing
- L22 Senior Citizens Housing & Retirement Communities
- L24 Independent Housing for People with Disabilities
- L25 Housing Rehabilitation
- L30 Housing Search Assistance**
- L40 Temporary Housing**
- L41 Homeless Shelters
- L50 Homeowners & Tenants Associations**
- L60 Housing Support**
- L61 Home Improvement & Repairs
- L63 Housing Expense Reimbursement Support
- L99 Housing & Shelter NEC**

**M PUBLIC SAFETY, DISASTER PREPAREDNESS & RELIEF**

- M01 Alliance & Advocacy
- M02 Management & Technical Assistance
- M03 Professional Societies & Associations
- M05 Research Institutes & Public Policy Analysis
- M11 Single Organization Support
- M12 Fund Raising & Fund Distribution



M119 Support NEC

## **M20 Disaster Preparedness & Relief Services**

M23 Search & Rescue Squads

M24 Fire Prevention

## **M40 Safety Education**

M41 First Aid

M42 Automotive Safety

## **M60 Public Safety Benevolent Associations**

## **M99 Public Safety, Disaster Preparedness & Relief NEC**

## **N RECREATION & SPORTS**

N00 Alliances & Advocacy

N02 Management & Technical Assistance

N03 Professional Societies & Associations

N05 Research Institutes & Public Policy Analysis

N11 Single Organization Support

N12 Fund Raising & Fund Distribution

N19 Support NEC

## **N26 Camps**

## **N30 Physical Fitness & Community Recreational Facilities**

N31 Community Recreational Centers

N32 Parks & Playgrounds

## **N40 Sports Associations & Training Facilities**

## **N50 Recreational Clubs**

N52 Pubs

## **N60 Amateur Sports**

N61 Fishing & Hunting

N62 Basketball

N63 Baseball & Softball

N64 Soccer

N65 Football

N66 Racket Sports

N67 Swimming & Other Water Recreation

N68 Winter Sports

N69 Equestrian

N6A Golf

## **N70 Amateur Sports Competitions**

N71 Olympics

N72 Special Olympics

## **N80 Professional Athletic Leagues**

## **N99 Recreation & Sports NEC**

## **O YOUTH DEVELOPMENT**

O00 Alliances & Advocacy

O02 Management & Technical Assistance

O03 Professional Societies & Associations

O05 Research Institutes & Public Policy Analysis

O11 Single Organization Support

O12 Fund Raising & Fund Distribution

O19 Support NEC

## **O20 Youth Centers & Clubs**

O21 Boys Clubs

O22 Girls Clubs

O23 Boys & Girls Clubs

## **O30 Adult & Child Matching Programs**

O31 Big Brothers & Big Sisters

## **O40 Scouting Organizations**

O41 Boy Scouts of America

O42 Girl Scouts of the U.S.A.

O43 Camp Fire

## **O50 Youth Development Programs**

O51 Youth Community Service Clubs

O52 Youth Development - Agricultural

O53 Youth Development - Business

O54 Youth Development - Citizenship

O55 Youth Development - Religious Leadership

## **O99 Youth Development NEC**

## **P HUMAN SERVICES**

P00 Alliances & Advocacy

P02 Management & Technical Assistance

P03 Professional Societies & Associations

P05 Research Institutes & Public Policy Analysis

P11 Single Organization Support

P12 Fund Raising & Fund Distribution

P19 Support NEC

## **P20 Human Services**

P21 American Red Cross

P22 Urban League

P24 Salvation Army

P25 Veterans of America

P27 Young Men's or Women's Associations

P28 Neighborhood Centers

P29 Thrift Shops

## **P30 Children & Youth Services**

P31 Adoption

P32 Foster Care

P33 Child Day Care

## **P40 Family Services**

P41 Single Parent Agencies

P43 Family Violence Shelters

P44 In-Home Assistance

P45 Family Services for Adolescent Parents

P46 Family Counseling

P47 Pregnancy Centers

## **P50 Personal Social Services**

P51 Financial Counseling

P52 Transportation Assistance

P58 Gift Distribution

## **P60 Emergency Assistance**

P61 Tardies' Aid

P62 Victim's Services

## **P70 Residential Care & Adult Day Programs**

P71 Adult Day Care

P73 Group Homes

P74 Hospices

P75 Supportive Housing for Older Adults

## **P80 Centers to Support the Independence of Specific Populations**

P81 Senior Centers

P83 Developmentally Disabled Centers

P84 Ethnic & Immigrant Centers

P85 Handicap Centers

P86 Blind & Visually Impaired Centers

P87 Deaf & Hearing Impaired Centers

P88 LGBT Centers

## **P99 Human Services NEC**

## **Q INTERNATIONAL, FOREIGN AFFAIRS**

## **& NATIONAL SECURITY**

Q00 Alliances & Advocacy

Q02 Management & Technical Assistance

Q03 Professional Societies & Associations

Q05 Research Institutes & Public Policy Analysis

Q11 Single Organization Support

Q12 Fund Raising & Fund Distribution

Q19 Support NEC

## **Q20 Promotion of International Understanding**

Q21 International Cultural Exchange

Q22 International Academic Exchange

Q23 International Exchange NEC

## **Q30 International Development**

Q31 International Agricultural Development

Q32 International Economic Development

Q33 International Relief

Q35 Democracy & Civil Society Development

## **Q40 International Peace & Security**

Q41 Arms Control & Proliferation

Q42 United Nations Associations

Q43 National Security

## **Q80 International Affairs, Foreign Policy & Globalization**

Q81 International Economic & Trade Policy

## **Q70 International Human Rights**

Q71 International Migration & Refugee Issues

## **Q99 International, Foreign Affairs & National Security NEC**

## **R CIVIL RIGHTS, SOCIAL ACTION & ADVOCACY**

R01 Alliances & Advocacy

R02 Management & Technical Assistance

R03 Professional Societies & Associations

R05 Research Institutes & Public Policy Analysis

R11 Single Organization Support

R12 Fund Raising & Fund Distribution

R19 Support NEC

## **R20 Civil Rights**

R22 Minority Rights

R23 Disabled Persons' Rights

R24 Women's Rights

R25 Services Rights

R26 Lesbian and Gay Rights

R28 Children's Rights

## **R30 Intergroup & Race Relations**

## **R40 Voter Education & Registration**

## **R50 Civil Liberties**

R51 Reproductive Rights

R52 Rights to Life

R53 Citizenship, Freedom of Speech & Press

R57 Rights to Due & Fairness

## **R99 Civil Rights, Social Action & Advocacy NEC**

## **S COMMUNITY IMPROVEMENT & CAPACITY BUILDING**

S01 Alliances & Advocacy

S02 Management & Technical Assistance

S03 Professional Societies & Associations

S05 Research Institutes & Public Policy Analysis

S11 Single Organization Support

S12 Fund Raising & Fund Distribution

S19 Support NEC

## **S20 Community & Neighborhood Development**

S21 Community Coalitions

S22 Neighborhood & Block Associations

## **S30 Economic Development**

S31 Urban & Community Economic Development

S32 Rural Economic Development

## **S40 Business & Industry**

S41 Chambers of Commerce & Business Leagues

S43 Small Business Development

S46 Boards of Trade

S47 Real Estate Associations

## **S50 Nonprofit Management**

## **S80 Community Service Clubs**

S81 Women's Service Clubs

S82 Men's Service Clubs

## **S99 Community Improvement & Capacity Building NEC**

## **T PHILANTHROPY, VOLUNTARISM & GRANTMAKING FOUNDATIONS**

T01 Alliances & Advocacy

T02 Management & Technical Assistance

T03 Professional Societies & Associations

T05 Research Institutes & Public Policy Analysis

T11 Single Organization Support

T12 Fund Raising & Fund Distribution

T19 Support NEC

## **T20 Private Grantmaking Foundations**

T21 Corporate Foundations

T22 Private Independent Foundations

T23 Private Operating Foundations

## **T30 Public Foundations**

T31 Community Foundations

## **T40 Voluntarism Promotion**

## **T50 Philanthropy, Charity & Voluntarism Promotion**

## **T70 Federated Giving Programs**

## **T90 Named Trusts NEC**

## **T99 Philanthropy, Voluntarism & Grantmaking Foundations NEC**

## **U SCIENCE & TECHNOLOGY**

U01 Alliances & Advocacy

U02 Management & Technical Assistance

U03 Professional Societies & Associations

U05 Research Institutes & Public Policy Analysis

U11 Single Organization Support

U12 Fund Raising & Fund Distribution

U19 Support NEC

## **U20 General Science**

U21 Marine Science & Oceanography

## **U30 Physical & Earth Sciences**

U31 Astronomy

U33 Chemistry & Chemical Engineering

U34 Mathematics

U36 Geology

## **U40 Engineering & Technology**

U41 Computer Science

U42 Engineering

## **U90 Biological & Life Sciences**

## **U99 Science & Technology NEC**

## **V SOCIAL SCIENCE**

V01 Alliances & Advocacy

V02 Management & Technical Assistance

V03 Professional Societies & Associations

V05 Research Institutes & Public Policy Analysis

V11 Single Organization Support

V12 Fund Raising & Fund Distribution

V19 Support NEC

## **V20 Social Science**

V21 Anthropology & Sociology

V22 Economics

V23 Behavioral Science

V24 Political Science

V25 Population Studies

V26 Law & Jurisprudence

## **V30 Interdisciplinary Research**

V31 Ethnic Studies

V32 Women's Studies

V33 Ethnic Studies

V34 Urban Studies

V35 International Studies

V36 Gerontology

V37 Labor Studies

## **V99 Social Science NEC**

## **W PUBLIC & SOCIETAL BENEFIT**

W01 Alliances & Advocacy

W02 Management & Technical Assistance

W03 Professional Societies & Associations

W05 Research Institutes & Public Policy Analysis

W11 Single Organization Support

W12 Fund Raising & Fund Distribution

W19 Support NEC

## **W20 Government & Public Administration**

W21 Public Pensions, Taxation & Monetary Policy

W24 Citizen Participation

## **W30 Military & Veterans' Organizations**

## **W40 Public Transportation Systems**

## **W50 Telecommunications**

## **W60 Financial Institutions**

W61 Credit Unions

## **W70 Leadership Development**

## **W80 Public Utilities**

## **W90 Consumer Protection**

## **W99 Public & Societal Benefit NEC**

## **X RELIGION-RELATED**

X01 Alliances & Advocacy

X02 Management & Technical Assistance

X03 Professional Societies & Associations

X05 Research Institutes & Public Policy Analysis

X11 Single Organization Support

X12 Fund Raising & Fund Distribution

X19 Support NEC

## **X20 Christianity**

X21 Protestant

X22 Roman Catholic

## **X30 Judaism**

## **X40 Islam**

## **X50 Buddhism**

## **X70 Hinduism**

## **X80 Religious Media & Communications**

X81 Religious Films & Videos

X82 Religious Television

X83 Religious Printing & Publishing

X84 Religious Radio

## **X90 Interfaith Coalitions**

## **X99 Religion-Related NEC**

## **Y MUTUAL & MEMBERSHIP BENEFIT**

Y01 Alliances & Advocacy

Y02 Management & Technical Assistance

# IRS Perspective

- 💧 (a) What is the activity? NOT VISION OR MISSION
- 💧 Choose from the pre-approved list of IRS approved activity codes: <http://activitycodes.whomentors.com>
- 💧 (b) Who conducts the activity? NO PRIVATE BENEFIT

(Think of the labor relationship: volunteers vs. executive trainees as defined by 29 CFR 541.705). See rules: <https://webapps.dol.gov/elaws/whd/flsa/docs/trainees.asp>



# IRS Perspective (continued)

- ◆ (c) When is the activity conducted? SUPERVISED/ UNSUPERVISED
- ◆ (d) Where is the activity conducted? Think of California Corporations Code 5140(c). See powers.
- ◆ (e) How does the activity further [501(c)(3)] exempt purposes? (Defined by 26 CFR 1.501(c)(3)-1(d): scientific, educational, and/or charitable).

USE IRS REVENUE RULINGS ONLY:

[http://www.legalbitstream.com/irs\\_materials.asp?pl=i2](http://www.legalbitstream.com/irs_materials.asp?pl=i2)

# IRS Perspective (continued)

- ◆ (f) What percentage of your total time is allocated to the activity? Genuine and Substantial Duty. Your volunteer work for WHOMENTORS.DOT.COM INC. has to be real and substantial throughout the trip. You can't deduct expenses if you only have nominal duties or do not have any duties for significant parts of the trip.
- ◆ (g) How is the activity funded? Advance personal funds or conduct fundraiser!
- ◆ (h) List any alternate names under which you operate, including any "aka" (also known as) or "dba" (doing business as) or "fbn" fictitious business names. (BRAND NAMES/SERVICE MARKS).
- ◆ (i) Indicate the website. THIS IS A PROJECT OF WHOMENTORS.DOT.COM INC.

# Who Are You Volunteering For or Training With?

- 💧 WHOMENTORS.DOT.COM INC. is a Delaware Charitable Nonstock Exempt Corporation recognized by the IRS as a 501(c)(3) entity for the following purposes:

Scientific (Applied\*)

Educational

Charitable

\*NAICS: 5417, SIC: 8733





# Scientific Defined

- ◆ Research is considered “directed toward benefiting the public” if it:
  1. [Assists] in the scientific education of college or university students.
  2. Obtains scientific information published in a treatise, thesis, trade publication, or in any other form available to the interested public.
  3. Discovers a cure for a disease.
  4. Carries on scientific research to help a community or geographical area by attracting new industry or by encouraging an industry to develop or stay in the community or area.

An organization may meet the requirements of IRC Section 501(c)(3) only if it serves a public rather than a private interest.

# Educational Defined

- ◆ 26 CFR 1.501(c)(3)-1(d)(3)
- ◆ (a): The instruction or training of the individual for the purpose of improving or developing his capabilities; BROAD CHARITABLE GROUP or
- ◆ (b) The instruction of the public on subjects useful to the individual and beneficial to the community.
- ◆ **DISCLAIMER:** WHOMENTORS.DOT.COM INC. may be educational even though it advocates a particular position or viewpoint so long as it presents a sufficiently full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion. On the other hand, WHOMENTORS.DOT.COM INC. is not educational if its principal function is the mere presentation of unsupported opinion.

# Charitable Defined

- ◆ 26 CFR 1.501(c)(3)-1(d)(2)
- ◆ The term charitable is used in section 501(c)(3) in its generally accepted legal sense and is, therefore, not to be construed as limited by the separate enumeration in section 501(c)(3) of other tax-exempt purposes which may fall within the broad outlines of charity as developed by judicial decisions.
- ◆ Such term includes: Relief of the poor and distressed or of the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments, or works; lessening of the burdens of Government; and promotion of social welfare by organizations designed to accomplish any of the above purposes, or (i) to lessen neighborhood tensions; (ii) to eliminate prejudice and discrimination; (iii) to defend human and civil rights secured by law; or (iv) to combat community deterioration and juvenile delinquency.



# Charitable Defined (continued)

- ◆ The fact that WHOMENTORSDOTCOM INC. is organized and operated for the relief of indigent persons may receive voluntary contributions from the persons intended to be relieved will not necessarily prevent WHOMENTORSDOTCOM INC. from being exempt as an organization organized and operated exclusively for charitable purposes.
- ◆ The fact that WHOMENTORSDOTCOM INC. in carrying out its primary purpose, advocates social or civic changes or presents opinion on controversial issues with the intention of molding public opinion or creating public sentiment to an acceptance of its views does not preclude WHOMENTORSDOTCOM INC. from qualifying under section 501(c)(3) so long as it is not an action organization of any one of the types described in paragraph (c)(3) of this section.

# 509(a)(2) Publicly Funded

An organization described in IRC Section 509(a)(2) is one that typically derives most (2/3) of its **gross receipts from an activity related to its exempt function** and receives less than 33 1/3 percent of its total support from **investment income** and unrelated business income.



# Income Is Exempt

As a general proposition income derived by an exempt organization is not taxed if the income-generating activity contributes importantly to the tax exempt purposes of the organization. IRC § 513(a); Rev. Rul. 75-472, 1975-2 C.B. 208.

Certain activities which even indirectly further exempt purposes may satisfy the "important contribution" requirement. Merchandise sales (clothing, and accessories) by a 501(c)(3) organization are related activities because the products, containing the logo of the organization or other environmental reference, stimulate interest in volunteering to create apps for public benefit.

See IRS Private Letter Ruling 8107006.

# Self-Enrichment Education Teacher No Employer-Employee Relationship



O\*NET OnLine

Occupation Quick Search:

[Help](#)

[Find Occupations](#)

[Advanced Search](#)

[Crosswalks](#)

[Share](#)

[O\\*NET Sites](#)

## Summary Report for: 25-3021.00 - Self-Enrichment Education Teachers

[Updated 2020](#)



Teach or instruct courses other than those that normally lead to an occupational objective or degree. Courses may include self-improvement, nonvocational, and nonacademic subjects. Teaching may or may not take place in a traditional educational institution.

**Sample of reported job titles:** Art Teacher, Dance Instructor, Dance Teacher, Driving Instructor, Flight Instructor, Instructor, Martial Arts Instructor, Music Instructor, Piano Teacher, Teacher

View report:

**Summary**

[Details](#)

[Custom](#)

[Tasks](#) | [Technology Skills](#) | [Tools Used](#) | [Knowledge](#) | [Skills](#) | [Abilities](#) | [Work Activities](#) | [Detailed Work Activities](#) | [Work Context](#) | [Job Zone](#) | [Education](#) | [Credentials](#) | [Interests](#) | [Work Styles](#) | [Work Values](#) | [Related Occupations](#) | [Wages & Employment](#) | [Job Openings](#) | [Additional Information](#)

### Tasks

5 of 29 displayed

- ⊕ Instruct students individually and in groups, using various teaching methods, such as lectures, discussions, and demonstrations.
- ⊕ Adapt teaching methods and instructional materials to meet students' varying needs and interests.
- ⊕ Prepare students for further development by encouraging them to explore learning opportunities and to persevere with challenging tasks.
- ⊕ Observe students to determine qualifications, limitations, abilities, interests, and other individual characteristics.
- ⊕ Maintain accurate and complete student records as required by administrative policy.

[back to top](#)



## Executive Trainee 29 CFR § 541.705

The *EXECUTIVE*, administrative, professional, outside sales and computer *EMPLOYEE EXEMPTIONS DO NOT APPLY* to employees *TRAINING FOR EMPLOYMENT IN AN EXECUTIVE*, administrative, professional, outside sales or computer *EMPLOYEE CAPACITY* who are **not actually performing the duties of an executive,** administrative, professional, outside sales or computer **employee.**

# FLSA - Trainees

**elaws<sup>®</sup>** - Fair Labor Standards Act Advisor

## **Trainees**

The Supreme Court has held that the words "to suffer or permit to work," as used in the Fair Labor Standards Act (FLSA) to define "employ," do not make all persons employees who, without any express or implied compensation agreement, work for their own advantage on the premises of another. Whether trainees or students are employees of an employer under the FLSA will depend upon all of the circumstances surrounding their activities on the premises of the employer. If all of the following criteria apply, the trainees or students are not employees within the meaning of the Act:

1. The training, even though it includes actual operation of the facilities of the employer, is similar to that which would be given in a vocational school;
2. The training is for the benefit of the trainees or students;
3. The trainees or students do not displace regular employees, but work under close supervision;
4. The employer that provides the training receives no immediate advantage from the activities of the trainees or students and, on occasion, his operations may even be impeded;
5. The trainees or students are not necessarily entitled to a job at the conclusion of the training period; and
6. The employer and the trainees or students understand that the trainees or students are not entitled to wages for the time spent in training.

# Strength of Affiliation

VAN DUSEN v. COMMISSIONER | 136 T.C. 515 (2011)

In determining whether a taxpayer has provided services to a particular organization, courts consider the strength of the taxpayer's affiliation with the organization, the organization's ability to initiate or request services from the taxpayer, the organization's supervision over the taxpayer's work, and the taxpayer's accountability to the organization. See, e.g., *Smith v. Commissioner*, 60 T.C. 988 (1973); *Saltzman v. Commissioner*, 54 T.C. 722 (1970). For example, *Smith v. Commissioner*, *supra* at 993–995, held that church members could deduct evangelism travel expenses even though their church never initiated, controlled, supervised, or assisted with the trips.

# Strength of Affiliation

VAN DUSEN v. COMMISSIONER | 136 T.C. 515 (2011)

The church encouraged missionary work in general; and before the taxpayers embarked on a trip, the church gave them letters of commendation, which evidenced the church's approval and served as introductions to intrafaith groups during the trip. *Id.* at 993. Additionally, after each trip the church members reported back to the church, which then publicized their efforts and accomplishments to other congregations. *Id.*



# Strength of Affiliation

VAN DUSEN v. COMMISSIONER | 136 T.C. 515 (2011)

By contrast, in *Saltzman v. Commissioner*, *supra*, the taxpayer's activities had much looser ties to the charitable organization. The taxpayer was the leader of the Harvard-Radcliffe Hillel Folk Dance Group. *Id.* at 722. Without the organization's asking him, he traveled alone to Europe and Pittsburgh to attend folk dance festivals that were not sponsored by the organization. *Id.* at 723. [The US Tax Court] held that the taxpayer had not provided services to the organization, partly because the organization had not directed or encouraged him to attend the festivals. *Id.* at 724.

# Definition of a Volunteer

## 29 CFR § 553.101

- ◆ Any work performed by a volunteer for civic, charitable, or humanitarian reasons for WHOMENTORSDOTCOM INC., a Delaware Charitable Nonstock Exempt Corporation qualified under Section 501(c)(3) of the Internal Revenue Code as a tax-exempt organization, without promise, expectation, or receipt of any compensation for work performed.
- ◆ (1) ... only when his or her services are offered freely and without pressure and coercion, direct or implied, from an employer.
- ◆ (2) ... may receive reasonable meals, lodging, transportation, and incidental expenses or nominal nonmonetary awards.

# Why Do You Want to Volunteer?

- 💧 California labor code 1720.4 (a) or 29 CFR 553.101
- 💧 Write down, email or fill out application with your reasons:

Civic

Charitable

Humanitarian

To request fee-based supervision, visit  
<http://volunteer.whomentors.com>

# F-1 OPT Maintain Status

Self-employed business owner. A student on OPT may start a business and be self-employed. The student must be able to prove that he or she has the proper business licenses and is actively engaged in a business related to the student's degree program.

Unpaid employment. A student may work as a volunteer or unpaid intern, where this practice does not violate any labor laws. The work must be at least 20 hours per week for a student on post-completion OPT. A student must be able to provide evidence acquired from the student's employer to verify that the student worked at least 20 hours per week during the period of employment.



# F-1 STEM OPT Extension

The “personnel” who may provide and supervise the training experience may be either employees of the employer, or contractors who the employer has directly retained to provide services to the employer; they may not, however, be employees or contractors of the employer’s clients or customers. Additionally, under no circumstances would another F-1 student with OPT or a STEM OPT extension (who is undergoing training in their own right) be qualified to train another F-1 student with a STEM OPT extension.

# F-1 to H-1B Cap Exempt

1. Create 501(c)(3) to undertake a “fundament activity” to further the research or education mission of a college or university.
2. Create a for profit startup, maintain a relationship with a nonprofit research organization.
3. Create a nonprofit research organization.
4. Register for initial H-1B registration in March.
5. Qualify for “concurrent employment” with non-exempt employer. See WHD Fact Sheet #62W, H-1B portability

# Volunteer / Trainee Powers

- ◆ CA Corporations Code 5140
- ◆ (c) Qualify to conduct its activities\* in any other state, territory, dependency, or foreign country.
- ◆ (g) Levy [CHARGE/COLLECT] dues, assessments, and admission fees. THINK QUID PRO QUO CONTRIBUTIONS, QUALIFIED SPONSORSHIP PAYMENTS
- ◆ (h) Make donations for the public welfare or for community funds, hospital, charitable, educational, scientific, civic, religious, or similar purposes in the name of WHOMENTORS.DOT.COM INC.
- ◆ Supervised or unsupervised (Elizabeth Van Dusen v Commissioner)

\*NTEE-CC Activity Codes



# Volunteer / Trainee Powers

- ◆ (j) Participate with others in any partnership, joint venture or other association, transaction or arrangement of any kind whether or not such participation involves sharing or delegation of control with or to others.
- ◆ (l) CARRY ON A BUSINESS AT A PROFIT and apply any profit that results from the business activity\* to any activity\* in which [you/WHOMENTORSDOTCOM INC.] may lawfully engage.

\*NTEE-CC Activity Codes

# B-1 Business Visitor Visa

## COMPENSATION

B-1 nonimmigrants may not receive salaries or other remuneration from US sources for services rendered in connection with activities in the US. A US source, however, may provide these aliens with expense allowances or reimbursement for expenses incidental to their temporary stays.

# B-1 Business Visitor Visa

9 FAM 41.31 N9.2 Members of Board of Directors of U.S. Corporation

An alien who is a member of the board of directors of a U.S. corporation seeking to enter the United States to attend a meeting of the board or to perform other functions resulting from membership on the board.

# B-1 Business Visitor Visa

## 9 FAM 41.31 N9.1-5 Participants in Voluntary Service Programs

a. Aliens participating in a voluntary service program benefiting U.S. local communities, who establish that they are members of, and have a commitment to, a particular recognized religious or nonprofit charitable organization. No salary or remuneration should be paid from a U.S. source, other than an allowance or other reimbursement for expenses incidental to the volunteers' stay in the United States.



# B-1 Business Visitor Visa

## 9 FAM 41.31 N9.1-5 Participants in Voluntary Service Programs

b. A “voluntary service program” is an organized project conducted by a recognized religious or nonprofit charitable organization to assist the poor or the needy or to further a religious or charitable cause. The program may not, however, involve the selling of articles and/or the solicitation and acceptance of donations. The burden that the voluntary program meets the Department of Homeland Security (DHS) definition of “voluntary service program” is placed upon the recognized religious or nonprofit charitable organization, which must also meet other criteria set out in the DHS Operating Instructions with regard to voluntary workers.

# B-1 Business Visitor Visa

## 9 FAM 41.31 N9.1-5 Participants in Voluntary Service Programs

c. You must assure that the written statement issued by the sponsoring organization is attached to the passport containing the visa for presentation to the DHS officer at the port of entry. The written statement will be furnished by the alien participating in a service program sponsored by the religious or nonprofit charitable organization and must contain DHS required information such as the: (1) Volunteer's name and date and place of birth; (2) Volunteer's foreign permanent residence address; (3) Name and address of initial destination in the United States; and (4) Volunteer's anticipated duration of assignment.

# B-1 to H-1B Cap Exempt (with U.S. degree or its equivalent)

## Nonimmigrants: Who Can Study?

**General Notes: X=No; ✓=Yes** Only F and M students are limited to attendance at SEVP-certified schools. Nonimmigrants who are attending school incidental to their primary purpose for being in the United States may attend the school of their choice either part-time or full-time (unless otherwise noted). However, these nonimmigrants must abide by the rules of their current status and cannot extend their stay in the United States for the purposes of completing a program of study or a degree. Spouses and children who derive their status from that of the principal may not remain in the United States beyond the period approved for the principal in order to continue schooling. In most cases, children lose their derivative status at the age of 21 and must apply for a change of status to F-1 or M-1 if they wish to remain in the United States to continue their course of study.

Nonimmigrant Class	8 CFR Reference allowing spouses and children	Principal may attend school	Spouse may attend school	K-12 allowed for minor children	Post secondary allowed for unmarried minor children	Full-time study required for children 21 to 23(25) to maintain dependent status	May apply to Change Status to F-1, M-1 or J-1
A. Foreign Government Officials	214.2(a)(1)(i) & (iii)	✓	✓	✓	✓	✓	✓
B. Visitors		X1		X2	X		✓3
C. Aliens in Transit		X					
D. Crewmen		X					
E. Treaty Traders and Treaty Investors	214.2(e)(4)	✓	✓	✓	✓		✓
F. Academic or Language Students	214.2(f)(15)	✓4	✓5	✓6	✓7		✓
G. Representatives to International Organizations	214.2(g)(1)(iii) & (iv)	✓	✓	✓	✓	✓	✓
H. Temporary Workers	214.2(h)(9)(iv)	✓	✓	✓	✓		✓
I. Foreign Media Representatives		✓					✓
J. Exchange Visitors	214.2(j)(1)(i)	✓	✓	✓	✓		✓8
K. Fiancé(e)s and Spouses of U.S. citizens	214.2(k)(3)	✓	✓	✓	✓		X

# Activities at a Profit

## **NTEE-CC \_02 - Management & Technical Assistance**

Consultation, training, and other forms of management assistance services to nonprofit groups.

## **NTEE-CC W70 – Leadership Development**

Organizations that are designed to train people to become effective leaders at the national or local level.

## **T40 - Voluntarism Promotion**

Organizations that encourage people to volunteer.



# Exempt Funding

## **Quid Pro Quo Contributions**

This is a payment a donor makes to a charity partly as a contribution and partly for goods or services. For example, if a donor gives a charity \$100 and receives a concert ticket valued at \$40, the donor has made a quid pro quo contribution. In this example, the charitable contribution part of the payment is \$60. Even though the deductible part of the payment is not more than \$75, a disclosure statement (below) must be provided by the organization to the donor because the donor's payment (quid pro quo contribution) is more than \$75. Failure to make the required disclosure may result in a penalty (below) to the organization.

# Exempt Funding

## **Qualified Sponsorship Payments**

IRC Section 513(i) defines a “qualified sponsorship payment” as any payment made by any person engaged in a trade or business with respect to which there is no arrangement or expectation that such person will receive any substantial return benefit other than the use or acknowledgement of the name or logo (or product lines) of such person's trade or business in connection with the activities of the organization that receives such payment.

Such use or acknowledgement does not include advertising such person's products or services (including messages containing qualitative or comparative language, price information, or other indications of savings or value, an endorsement, or an inducement to purchase, sell, or use such products or services).

# Court-Ordered Service

💧 WHOMENTORS.DOT.COM INC. can verify your volunteer hours

Fee: \$150

Under 18 U.S.C. § 3563(b)(12), the court may provide that the defendant “work in community service as directed by the court.”

Community service placements are to be purposeful, realistic, appropriate, reliable, and designed to benefit the community. Defendants are not compensated for their community service.

Compliance with community service hours may be verified by on-site monitoring, contacting the service agency, and/or reviewing documentation provided by the service agency.

# Insurance



NONPROFITS INSURANCE ALLIANCE  
OF CALIFORNIA (NIAC)

[www.insurancefornonprofits.org](http://www.insurancefornonprofits.org)

## ACCIDENT INSURANCE PROGRAM

MASTER POLICY - MHH010307

Underwritten by: QBE Insurance Corporation

Statement of Coverage

Part 1

PARTICIPATING ORGANIZATION: Whomentorsdotcom, Inc.  
1 S Market St. #1413  
San Jose, CA 95113

CONTROL #: 23363

COVERAGE TERM: 05/05/2020 to 05/05/2021



# Insurance

## SUMMARY OF BENEFITS PLAN F

Accidental Death	\$50,000
Accidental Dismemberment Maximum	\$50,000
Accidental Paralysis	\$25,000
Aggregate Limit of Liability	\$1,000,000
Excess Accident Medical	\$250,000
Deductible	\$250

## COVERED PERSONS Participants & Volunteers

# Insurance



NONPROFITS INSURANCE ALLIANCE  
OF CALIFORNIA (NIAC)

[www.insurancefornonprofits.org](http://www.insurancefornonprofits.org)

## ACCIDENT INSURANCE PROGRAM

MASTER POLICY - MHH010307

Underwritten by: QBE Insurance Corporation

Statement of Coverage

Part 1, Page 2

### OPTIONAL COVERED ACTIVITIES

Non-Contact Sports

Bus/Van Trips

Trips by Air

Foreign Trips - see page 2

24-Hour Activity

Over 2 Day Outings

# Insurance

## **ACCIDENT INSURANCE**

### **STATEMENT OF COVERAGE**

#### Part 2

Underwritten by: QBE Insurance Corporation

**This Statement of Coverage confirms that Blanket Accidental Death, Dismemberment, Paralysis and Accident Medical Expense benefits are provided to Covered Persons volunteering, or participating, in activities that are supervised and sponsored by the Participating Organization (Organization) named in Part 1, under Policy # MHH010307, issued by QBE to: Volunteers Insurance Services® Association Alliance Member Services, Nonprofits Insurance Alliance of California, Alliance of Nonprofits for Insurance.**

#### **Covered Persons**

- All designated, recorded Volunteers participating in a volunteer project through the Organization's program, if Volunteers are listed in Part 1.
- All registered Participants participating in supervised and sponsored Organization activities, if Participants are listed in Part 1.

#### **Covered Activities**

Volunteers and Participants are covered while participating in all activities which are supervised and sponsored by the Organization named in Part 1.

# Do What You Like To Do

💧 NTEE-CC Activity codes

<http://activitycodes.whomentors.com>

Educational defined

Charitable defined

Z Code UNKOWN\*





# 501(c)(3) Fiscal Sponsor

## 100 Hours Training (Fee-Based)

Rev. Rul. 68-489, 1968-2 C.B. 210

An organization will not jeopardize its exemption under section 501(c)(3) of the Code, even though it distributes funds to nonexempt organizations, provided it retains control and discretion over use of the funds for section 501(c)(3) purposes.

An organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 distributed part of its funds to organizations not themselves exempt under that provision. The exempt organization ensured use of the funds for section 501(c)(3) purposes by limiting distributions to specific projects that are in furtherance of its own exempt purposes. It retains control and discretion as to the use of the funds and maintains records establishing that the funds were used for section 501(c)(3) purposes. Held, the distributions did not jeopardize the organization's exemption under section 501(c)(3) of the Code.

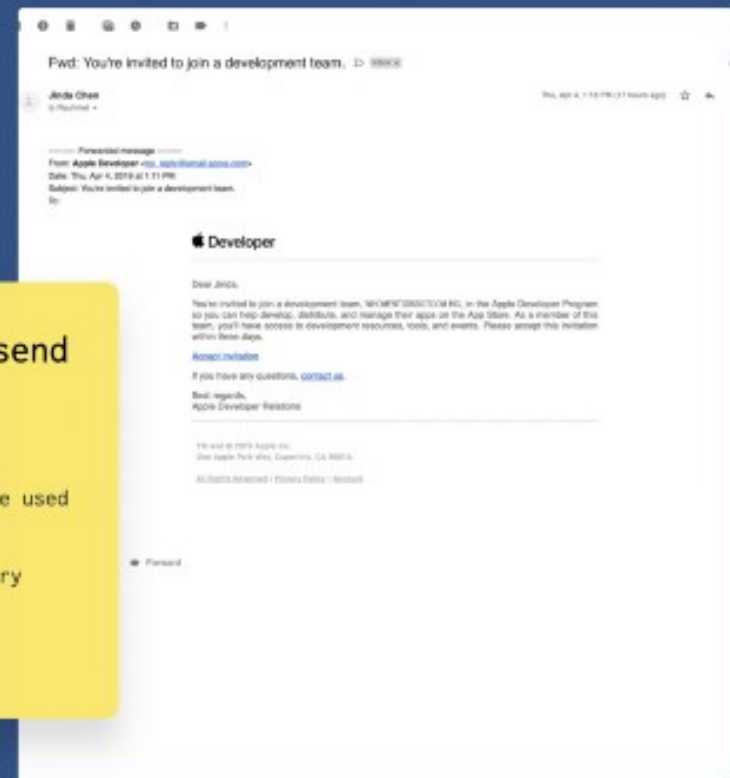
# 10,000 Volunteers iOS App Developers

Remit \$250\* to receive  
invitation to join our  
Apple Developer program  
account.

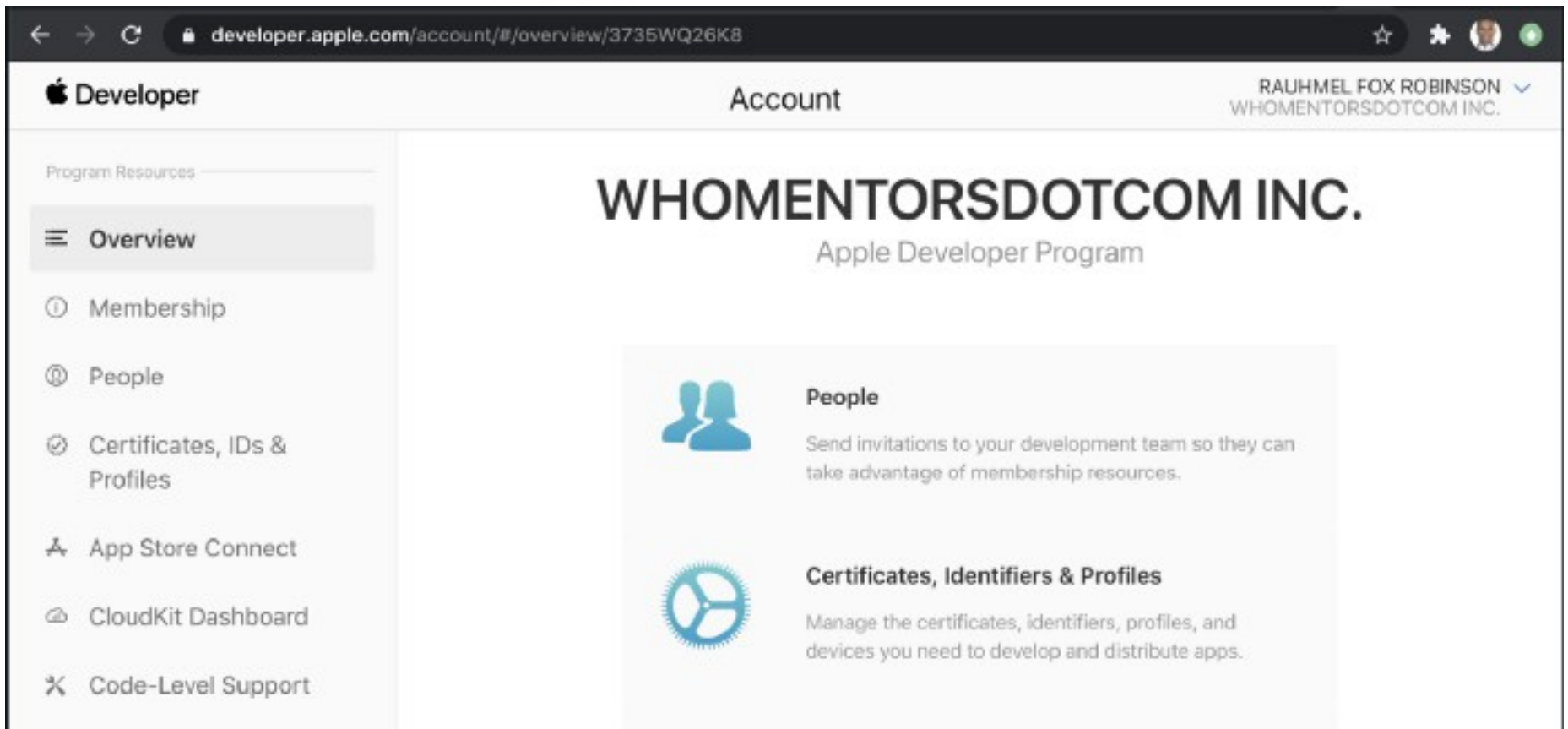
\*Fee renewable annually.

**WHOMENTORS.COM INC. will send  
invite.**

After sending \$250 initial registration fee,  
you'll receive a dedicated email that will be used  
to receive the invitation to join the Apple  
Developer program account. The domain may vary  
depending on which country you reside in.



# 10,000 Volunteers iOS App Developers



The screenshot shows the Apple Developer account page for WHOMENTORS.DOT.COM INC. The browser address bar displays the URL `developer.apple.com/account/#/overview/3735WQ26K8`. The page header includes the Apple Developer logo, the word "Account", and the account name "RAUHMEL FOX ROBINSON WHOMENTORS.DOT.COM INC." with a dropdown arrow. A left sidebar lists "Program Resources" with the following items: Overview (selected), Membership, People, Certificates, IDs & Profiles, App Store Connect, CloudKit Dashboard, and Code-Level Support. The main content area features the company name "WHOMENTORS.DOT.COM INC." and "Apple Developer Program". Below this, there are two sections: "People" with a person icon and the text "Send invitations to your development team so they can take advantage of membership resources.", and "Certificates, Identifiers & Profiles" with a gear icon and the text "Manage the certificates, identifiers, profiles, and devices you need to develop and distribute apps."

← → ↻ `developer.apple.com/account/#/overview/3735WQ26K8` ☆ ⚙️ 👤 🟢


**Developer** Account **RAUHMEL FOX ROBINSON** WHOMENTORS.DOT.COM INC. ▾

Program Resources

- Overview
- Membership
- People
- Certificates, IDs & Profiles
- App Store Connect
- CloudKit Dashboard
- Code-Level Support


## WHOMENTORS.DOT.COM INC.

Apple Developer Program



### People

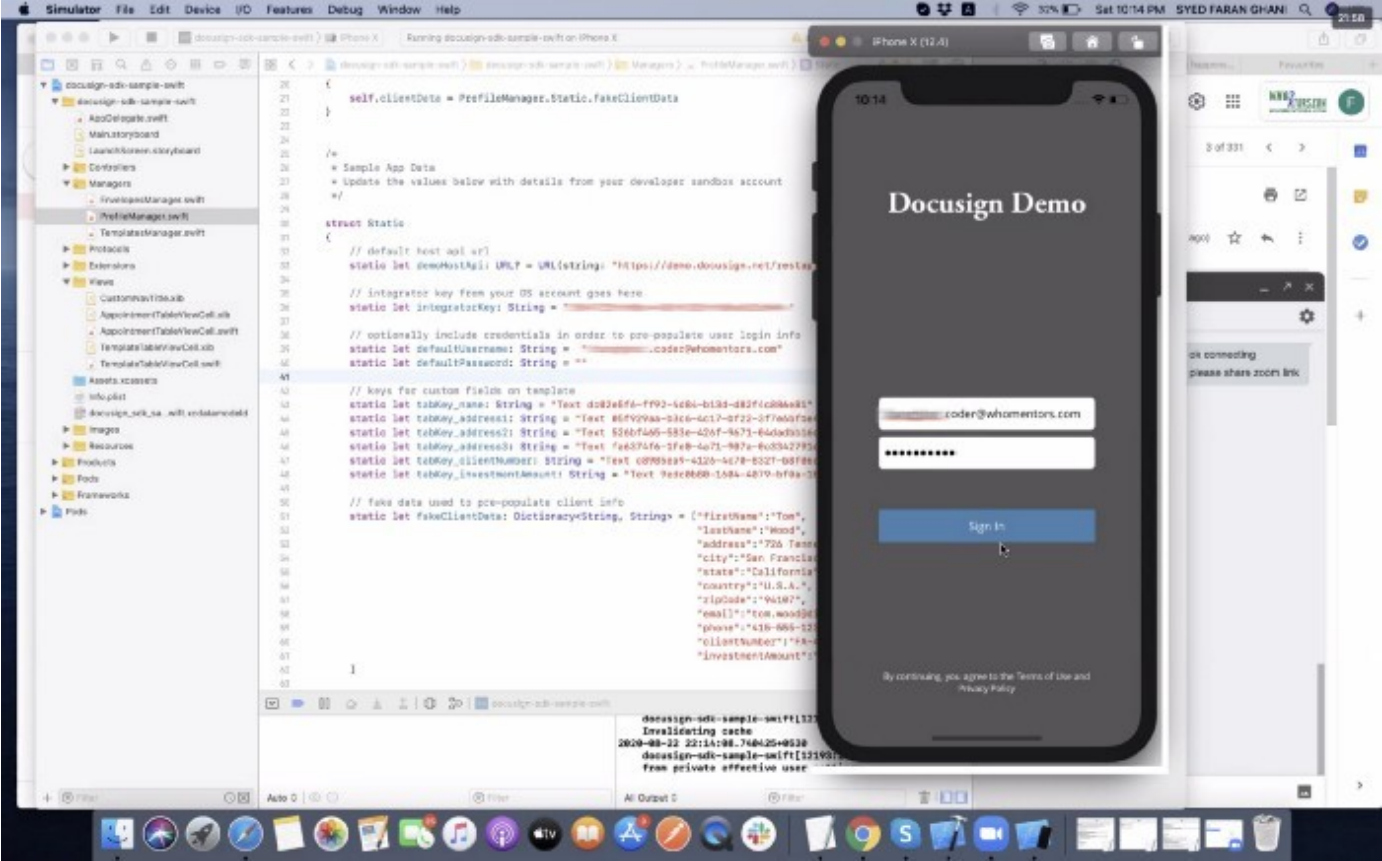
Send invitations to your development team so they can take advantage of membership resources.



### Certificates, Identifiers & Profiles

Manage the certificates, identifiers, profiles, and devices you need to develop and distribute apps.

10,000 Volunteers  
iOS App Developers







App Store Preview

WHOMENTORSDOTCOM INC.


iPad & iPhone



Round2 Gear Shopping




AFA™ GRAD SHOP Shopping



skihlz shop Shopping

More ways to shop: [Find an Apple Store](#) or [other retailer](#) near you. Or call 1-800-MY-APPLE.  
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WHOMENTORSDOTCOM INC.




skihlz shop  
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Round2 Gear  
WHOMENTORSDOTCO



AFA™ GRAD SHOP  
WHOMENTORSDOTCO





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charityfashionshow.org



FSH<sup>SM</sup>  
CHRTY  
SHW  
charityfashionshow.org



SMS TEXT 415-373-6767 TO START!

**NOTE: Unrepresented talent may be paid expenses and reasonable benefits.**

# skihlz™

## skihlz.com



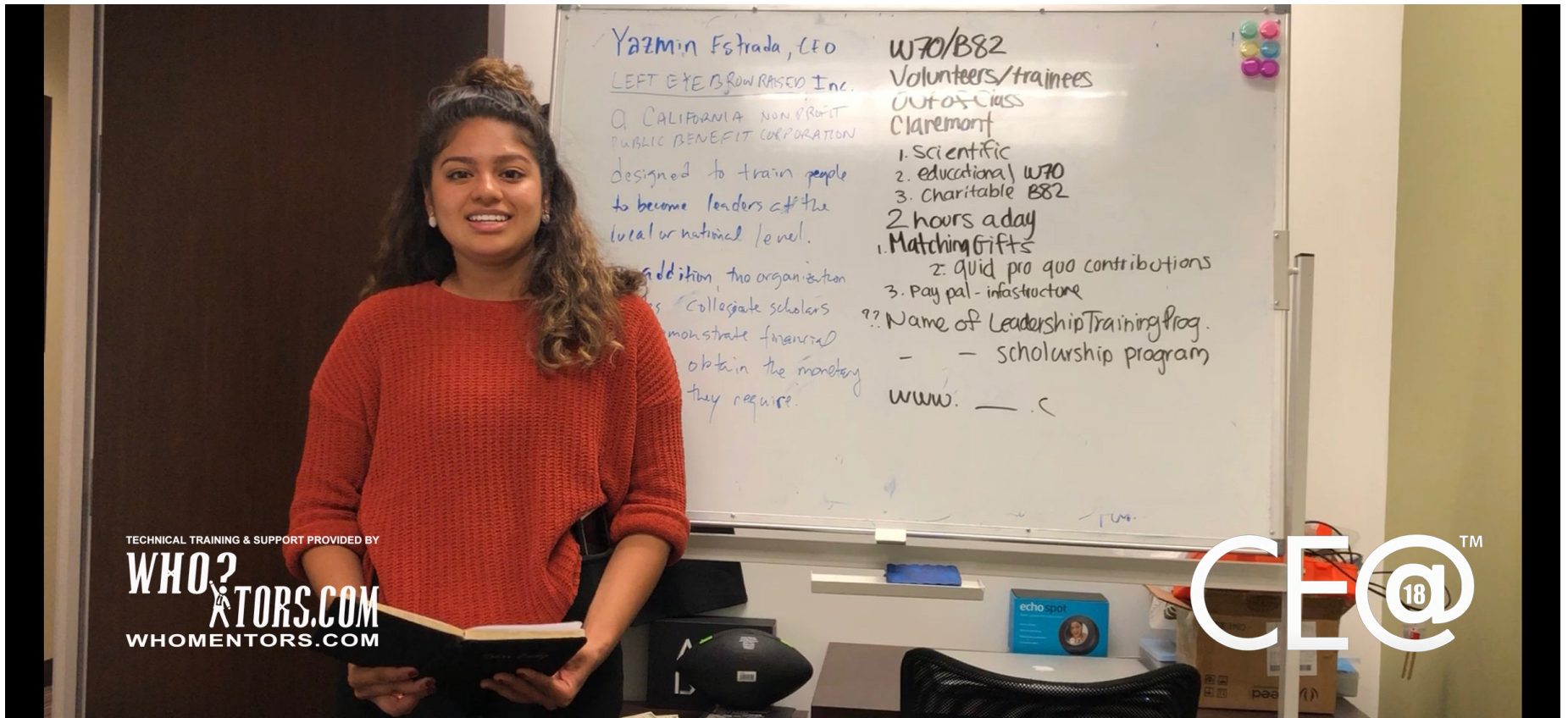


# Teen Hackathon

[teenhackathon.com](http://teenhackathon.com)



# CEO @ 18

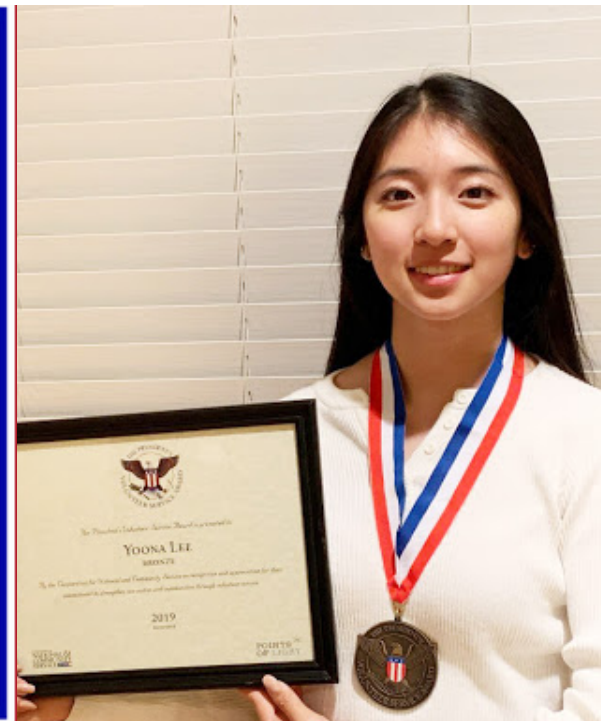




onlinevolunteering.us



# Presidential Volunteer Service Award

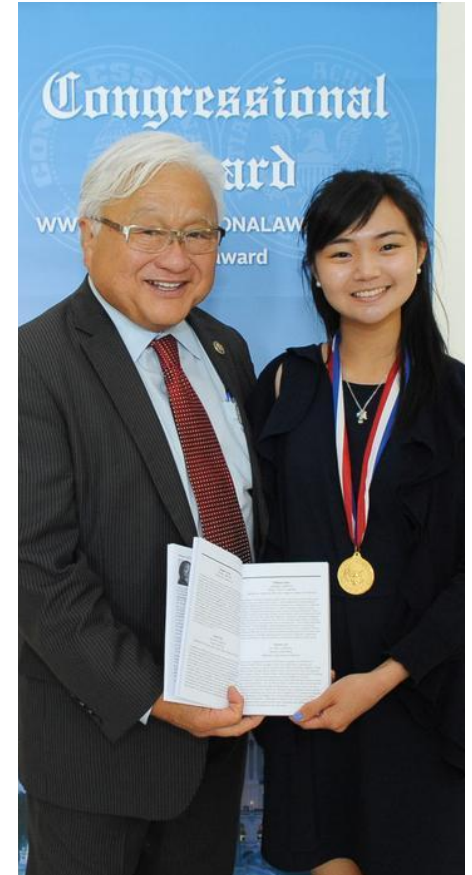


# Congressional Medal For Youth



*Public Law 96-114, The Congressional Award Act*

## The Congressional Award





# Tech Training For Women

## 29 U.S. Code CHAPTER 27



# Advance Your Own Funds

- ◆ 676 F.2d 35 - Rockefeller McG v. Commissioner of IRS
- ◆ Cabell v. Markham, 148 F.2d 737, 739 (2d Cir. 1945). Our interpretation of the statute in question promotes the public purpose of **encouraging, through tax deductions, significant support of WHOMENTORS DOTCOM INC. by taxpayers of substantial means who advance their own funds for the operation of WHOMENTORS DOTCOM INC.\***

<https://www.paypal.com/us/fundraiser/charity/3942337>

\*NTEE-CC Activity Codes



[matchinggifts.whomentors.com](http://matchinggifts.whomentors.com)

# **MATCHING GIFTS**

**1. YOU DONATE.**

**2. THEY MATCH.**

**3. DOUBLE THE IMPACT.**

# Tax Cuts and Jobs (TCJA) Act § 11203

## Donate 60%, Change W-4

### **D. SIMPLIFICATION AND REFORM OF DEDUCTIONS AND EXCLUSIONS**

#### **Act Section 11023: Increased Limitation for Certain Charitable Contributions.**

The Act increases the amount an individual taxpayer can deduct for charitable contributions in any calendar year from 50 percent of the taxpayer's charitable contribution base (generally, adjusted gross income) to 60 percent of the taxpayer's charitable contribution base for gifts to charities described in Code section 170(b)(1)(A) (that is, public charities, private foundations other than nonoperating private foundations, and certain governmental units).

**Effective Date:** Contributions made in taxable years beginning after December 31, 2017.

**Code Section Affected:** Code section 170(b)(1) by adding subsection 170(b)(1)(C).

**Sunset Date:** Contributions made in taxable years beginning after December 31, 2025.

# The Coronavirus Aid, Relief, and Economic Security (CARES) Act

- A new \$300 above-the-line deduction for charitable giving (non-itemizers)
- The Tax Cuts and Jobs Act (TCJA) had capped the deduction for cash contributions to public charities at 60% of a taxpayer's adjusted gross income (AGI), but the CARES Act raised that limit to public charities (other than donor-advised funds) to 100% for 2020.
- The limitation on charitable deductions for corporations (generally 10% of modified taxable income) doesn't apply to qualifying contributions made in 2020. Instead, a corporation's qualifying contributions, reduced by other contributions, can be as much as 25% of taxable income (modified).

# Taxpayer Certainty and Disaster Tax Relief Act 2020

SEC. 213 MODIFICATION OF LIMITATIONS ON CHARITABLE CONTRIBUTIONS extends for one year increased limit modified by Section 2205 of The CARES Act on deductible charitable contributions for corporations and taxpayers who itemize, 100%.

Change IRS Form W-4, Employee's Withholding Certificate, December 2020, Step 4 (optional): Other Adjustments, (b) Deductions. Enter an estimate of 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include charitable contributions, state and local taxes

IRS Form 1040, Schedule A, Itemized Deductions, Line 11, Gifts to Charity (cash)

# Travel for a 501(c)(3) entity

- 💧 Tips to Keep in Mind for Taxpayers Traveling for Charity  
<https://www.irs.gov/newsroom/tips-to-keep-in-mind-for-taxpayers-traveling-for-charity>
- 💧 **Genuine and Substantial Duty.** The charity work the volunteer is involved with WHOMENTORSDOTCOM INC. has to be real and substantial throughout the activity or business trip. The volunteer can't deduct expenses if they only have nominal duties or do not have any duties for significant parts of the activity or business trip.



# Fee Waiver Broad Charitable Class

## CHARITABLE CLASS

The group of individuals that may properly receive assistance from a tax-exempt charitable organization is called a “charitable class.”

A charitable class must be large enough or sufficiently indefinite that the community as a whole, rather than a pre-selected group of people, benefits when a charity provides assistance. For example, a charitable class could consist of all the individuals in a city, county or state. This charitable class is large enough that the potential beneficiaries cannot be individually identified and providing benefits to this group would benefit the entire community.

# Expedia TAAP

To create an Expedia TAAP account:

- 💧 Go to <https://goo.gl/kMfyjA>
- 💧 Create an Expedia TAAP account



# PayPal or PayPal HERE



Username: volunteernow

Password: volunteernow!

DONATE



Support a cause



Available on the  
**App Store**



ANDROID APP ON

**Google™ play**

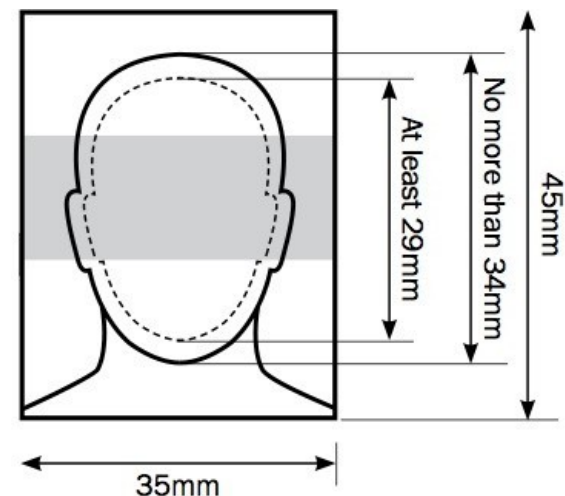
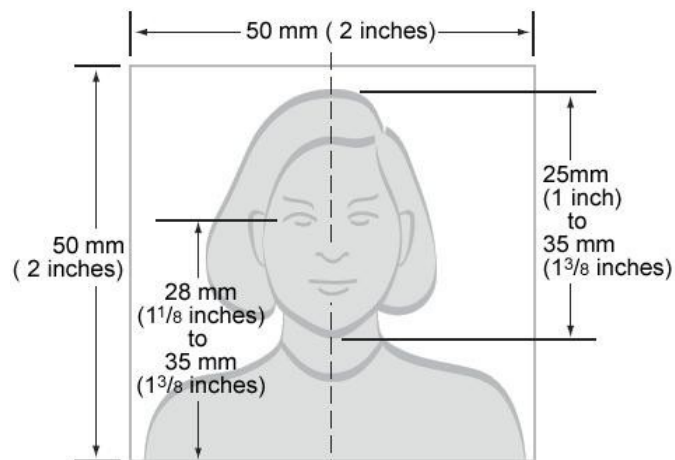
# Ready to Strongly Affiliate?

- 💧 PVC ID Card (\$250):

<https://www.paypal.com/us/fundraiser/charity/3942337>

Email passport style photo to [admin@whomentors.com](mailto:admin@whomentors.com)

<http://volunteer.whomentors.com>



# Additional Resources

Why are volunteers / executive trainees asked to advance their own personal funds to the operation of the 501(c)(3) scientific, educational and charitable organization?

<https://medium.com/@rauhmelfoxceo/why-does-whomentors-com-71c2e7cbfce4>

How To Maintain F-1 OPT Status



# Questions and Answers



# Contact Info

- 💧 SMS text 415-373-6767 anytime, 24/7

- 💧 [Rauhmel@WHOmentors.com](mailto:Rauhmel@WHOmentors.com)

- 💧 <http://www.whomentors.com>

- 💧 IRS Exempt Letter 947:

<http://www.whomentors.com/pdf/whomentorsdotcomincirsletter.pdf>

# Prove You're a Volunteer!

[volunteer.whomentors.com](http://volunteer.whomentors.com)

## VAN DUSEN v. COMMISSIONER | 136 T.C. 515 (2011)

In determining whether a volunteer has provided services to WHOMENTORS.COM INC., a corporation qualified under section 501(c)(3) of the Internal Revenue Code as a tax-exempt organization, without promise, expectation, or receipt of any compensation for work performed, courts consider the strength of the volunteer's affiliation with WHOMENTORS.COM INC., the organization's ability to initiate or request services from the volunteer, the organization's supervision over the volunteer's work, and the volunteer's accountability to WHOMENTORS.COM INC.

See, e.g., *Smith v. Commissioner*, 60 T.C. 988 (1973); *Saltzman v. Commissioner*, 54 T.C. 722 (1970)

UNITED STATES  
TAX COURT

**VOLUNTEER WITH  
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