



NORTH CAROLINA STATE BOARD OF ELECTIONS

CAMPAIGN FINANCE COMPLAINT
PAGE 1 OF 4

P.O. Box 27255
Raleigh, NC
27611-7255
Mailing Address

campaign.reporting (919) 814-0700 or
@ncsbe.gov (866) 522-4723
E-mail Phone

- The North Carolina State Board of Elections (the "Board") investigates alleged violations of North Carolina's campaign finance laws (N.C.G.S. § 163-278.22(7)).
- You may use this form to send a complaint about a campaign finance violation to the Board.
- Allegations may lead to a number of remedies, including amended reports, civil penalties, public reprimands, and others (N.C.G.S. § 163-278.34).
- Violations may also be referred to criminal prosecutors (N.C.G.S. § 163-278.27).
- Complaints must be signed and sworn under oath or affirmation (N.C.G.S. § 163-278.22(7)).
- The Executive Director of the Board will notify any individual, candidate, treasurer, political committee, referendum committee, or other entity against whom allegations are made that a complaint has been filed and provide a copy of the complaint (N.C.G.S. § 163-278.23).

1 Information About You

Deena Hayes-Greene, Guilford Board of Education Chair, 454 Gorrell St. Greensboro, NC 27406

Name

Winston McGregor, Guilford Board of Education Vice Chair, 301 N Mendenhall #13 Greensboro, NC 27401

Address

City

State

Zip Code

c/o: jrwallace@wallacenordan.com

(919) 801-4132

E-Mail Address

Telephone Number

2 Nature of the Complaint

Identify the individual, political committee, or other entity that you believe may have violated specific provisions of North Carolina's campaign finance laws:

Take Back Our Schools- GCS (TBOS)

Provide the date(s) the alleged violation occurred:

Commencing in August, 2021 and continuing to date

Identify the section(s) of Chapter 163, Article 22A or Article 22M you believe may have been violated:

NCGS 163-278.7, 163-278.8, 163-278.9, 163-278.11, 163-278.12, 163-278.15, 163-278.19

Provide the names of other people who may have information that would support your allegations:

Eugene James Parker, incorporator and initial registered agent of TBOS; Stephanie Mitchell, president of TBOS; Maria Adams; Kat Tuck



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**Description of
the Violation**

Please describe the activity you are complaining about.

Be as specific as you can, including by providing relevant dates, times, locations, and types of potential violations. If your complaint involves specific campaign finance reports, please provide the name and date of the report. Please provide as much detail as possible and attach any documentation, including copies of advertisements, that supports your claim. Article 22A, *Regulating Contributions and Expenditures in Political Campaigns*, can be found at N.C.G.S. §§ 163-278.10 to 163-278.40J. Article 22M, *Legal Expense Funds*, can be found at N.C.G.S. §§ 163-278.300 to 163-278.320. To the extent you can pinpoint which conduct has violated which specific sections, that will greatly accelerate an investigation by the Board's staff. **Attach additional pages if needed.**

Please see addendum



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**Description of
the Violation
(Continued)**

Please see addendum

Addendum

Take Back Our Schools-GCS was organized as a North Carolina nonprofit corporation with the apparent intention of engaging in political advocacy in Guilford County. As established and operated it has engaged in numerous violations of North Carolina's election, referendum, charitable solicitation, and federal tax laws.

On August 2nd, 2021, the North Carolina Secretary of State accepted for filing the articles of incorporation of Take Back Our Schools-GCS. The incorporator and initial registered agent was Eugene James Parker. Mr. Parker identified Stephanie Mitchell as the president of the organization. In an attachment to the articles, Mr. Parker identified Stephanie Mitchell, Maria Adams, and Kat Tuck as executing the filed articles (Exhibit 1).

The articles are filed pursuant to NCGS 55A-2-02 of the North Carolina Nonprofit Corporation Act. The articles are filed utilizing a form prescribed by the North Carolina Secretary of State but with multiple pages of attachments. In those attachments, the incorporator describes the corporation as having been organized for charitable and educational purposes, typically the purposes of a 501(c)(3) organization. Furthermore, and importantly, the incorporator prescribed the limitations imposed on the activities of the corporation and specified that those activities be limited as follows:

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Therefore, the incorporator explicitly limited the activities of the corporation to those activities permitted pursuant to 501(c)(3) of Internal Revenue Code. Beyond that, the incorporator also expressly provided that the corporation *“not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.”*

Nowhere in the filed articles is there any reference to the formation of Take Back Our Schools-GCS as a 501(c)(4) charitable welfare organization. The only references to the Internal Revenue Code are explicit references to section 501(c)(3) of the code which expressly prohibits participation in a political campaign. Thus, the only inference one can draw from the filed articles is that the organization was formed as a 501(c)(3) tax-exempt organization. Therefore, any activities of TBOS in support of political candidates are beyond the authority of the corporation, unlawful corporate contributions, and in violation of applicable tax law.

Nevertheless, in various materials TBOS has held itself out as a 501(c)(4) organization. If, and to the extent that the organization has attempted to conduct itself in accordance with section 501(c)(4) of the Internal Revenue Code, then in such instance TBOS has operated in violation of applicable campaign finance laws and reporting obligations. TBOS has failed to register as a political committee (NCGS 163-278.7) and therefore its receipts and expenditures remain unreported (NCGS 163-278.8, NCGS 163-278.9, and NCGS 163-278.11). In the alternative, if TBOS contends that it has made independent expenditures in support of candidates, then such expenditures are also unreported and thus in violation of other reporting provisions of Chapter 163 (NCGS 163-278.12) (Exhibit 2, 3, and 4).

Unless TBOS is determined to be a political committee (unregistered), then such expenditures as have been made for the purpose of defraying candidate expenses (Exhibit 2) would constitute illegal corporate contributions. All expenditures by TBOS in coordination with any candidate would constitute corporate contributions in violation of NCGS 163-278.15 and NCGS 163-278.19.

In addition, TBOS has solicited funds and expended funds in opposition to the Guilford County School Bond Referendum appearing on the May 17, 2022, ballot and thus has become a referendum committee, required pursuant to NCGS 163-278.9A to register and report with the Guilford County Board of Elections (Exhibit 5).

In the course of its existence, TBOS has failed to register and report as a political committee required pursuant to NCGS 163-278.8, NCGS 163-278.9, and NCGS 163-278.11, failed to file independent expenditure reports as required by NCGS 163-278.12, and has failed to register and report as a referendum committee pursuant to NCGS 163-278.9A.



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Please see addendum

**Description of
the Violation
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**Signature &
Jurat**

I hereby swear or affirm, under penalty of perjury and other penalties established by North Carolina law, that the information provided in this complaint is true, correct, complete, and of my own personal knowledge, or if not, I believe the information to be true based upon:

X Deena Hayn-Greene
Signature of Complainant

11/3/2022
Date

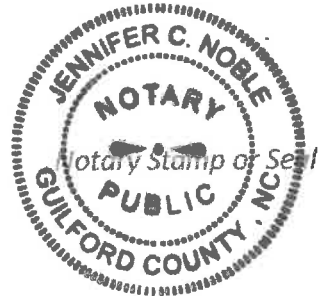
State of North Carolina, County of GUILFORD

Sworn to (or affirmed) and subscribed before me,
This 3 day of November, 2022

Signature of Notary Public:
Jennifer C. Noble

Printed Name of Notary Public:
Jennifer C. Noble

My Commission Expires 5-11-2024





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Signature &
Jurat

I hereby swear or affirm, under penalty of perjury and other penalties established by North Carolina law, that the information provided in this complaint is true, correct, complete, and of my own personal knowledge, or if not, I believe the information to be true based upon:

X

Signature of Complainant

11/3/22
Date

State of North Carolina, County of GUILFORD

Sworn to (or affirmed) and subscribed before me,

This 3 day of November, 2022

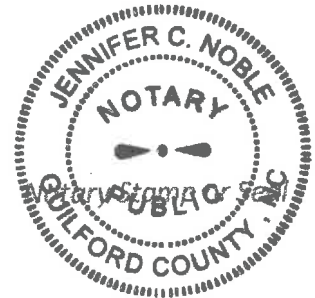
Signature of Notary Public:

Printed Name of Notary Public:

Jennifer C. Noble

My Commission Expires

5/11/2026





SOSID: 2243094
Date Filed: 8/2/2021 1:13:00 PM
Elaine F. Marshall
North Carolina Secretary of State
C2021 209 00689

State of North Carolina
Department of the Secretary of State

ARTICLES OF INCORPORATION
NONPROFIT CORPORATION

Pursuant to §55A-2-02 of the General Statutes of North Carolina, the undersigned corporation does hereby submit these Articles of Incorporation for the purpose of forming a nonprofit corporation.

1. The name of the nonprofit corporation is: Take Back Our Schools-GCS

2. (Check only if applicable.) The corporation is a charitable or religious corporation as defined in NCGS §55A-1-40(4).

3. The name of the initial registered agent is: Eugene James Parker

4. The street address and county of the initial registered agent's office of the corporation is:

Number and Street: 3620 Gainsboro Dr

City: Greensboro State: NC Zip Code: 27410-2846 County: Guilford

The mailing address *if different from the street address* of the initial registered agent's office is:

Number and Street or PO Box: _____

City: _____ State: NC Zip Code: _____ County: _____

5. The name and address of each incorporator is as follows:

Name	Address
<u>Eugene James Parker</u>	<u>3620 Gainsboro Dr Greensboro NC, 27410-2846 United States</u>
_____	_____
_____	_____

6. (Check either "a" or "b" below.)

a. The corporation will have members.

b. The corporation will not have members.

7. Attached are provisions regarding the distribution of the corporation's assets upon its dissolution.

8. Attached are provisions regarding the limitation of activities of the corporation.

9. Any other provisions which the corporation elects to include are attached.

10. The street address and county of the principal office of the corporation is:

Principal Office Telephone Number: (336) 288-0159

Number and Street: 3620 Gainsboro Dr

City: Greensboro State: NC Zip Code: 27410-2846 County: 3620 Gainsboro Dr

The mailing address *if different from the street address* of the principal office is:

Number and Street or PO Box: P.O. Box 41288

City: Greensboro State: NC Zip Code: 27404-1288 County: Guilford

11. Principal Office Email Address: Privacy Redaction

12. (Optional): Listing of Officers (See instructions for why this is important)

Name	Address	Title
Eugene Parker	3620 Gainsboro Dr Greensboro NC, 27410-2846 United States	Assistant Treasurer
Stephanie Mitchell	3619 Hobbs Rd Greensboro NC, 27410-2843 United States	President

13. (Optional): Please provide a business e-mail address: Privacy Redaction

The Secretary of State's Office will e-mail the business automatically at the address provided at no charge when a document is filed. The e-mail provided will not be viewable on the website. For more information on why this service is being offered, please see the instructions for this document.

14. These articles will be effective upon filing, unless a future time and/or date is specified: _____

This is the 28th day of July, 2021.

Incorporator Business Entity Name

Eugene James Parker

Signature of Incorporator

Eugene James Parker Incorporator

Type or print Incorporator's name and title, if any

NOTES:

1. Filing fee is \$60. This document must be filed with the Secretary of State.

Purpose of Corporation

The corporation is organized for the following purpose(s): (check all that apply):

- Religious
- Charitable
- Educational
- Testing for public safety
- Scientific
- Literary
- Fostering national or international amateur sports competitions, and/or
- Prevention of cruelty to children or animals.

The Dissolution Clause

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

The Limitation of Activities Clause

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

2. (Continued) Persons executing these articles - Take Back Our Schools-GCS

Stephanie Mitchell - 3619 Hobbs Rd Greensboro NC, 27410-2843 United States

Maria Adams - 3859 Battleground Rd Greensboro NC, 27410-9620 United States

Kat Tuck - 3720 Pinetop Rd Greensboro NC, 27410-2826 United States



**We at TakeBack are a 501(c)
4 and it is our mission to help
cover some of the
candidate's advertising
costs. Please consider
making a donation to help us
get these candidate's elected
so we can start fixing our
schools. Thank you in
advance for your continued
support.**

Donate

“We have some great news! Guilford County has Candidates that are running for School Board. We at TakeBack are a 501(c) 4 and it is our goal to help cover some of their costs!” (Take Back Our Schools GCS, Accessed 3/1/22)



**We have some great news! Guilford County has Candidates that are running for School Board. We at TakeBack are a 501(c) 4 and it is our goal to help cover some of their costs!
Please consider making a donation to help in our mission.
You can send checks to our FO BOX or through PayPal. Thank you in advance for your continued support.**

Don'ts





You're Invited

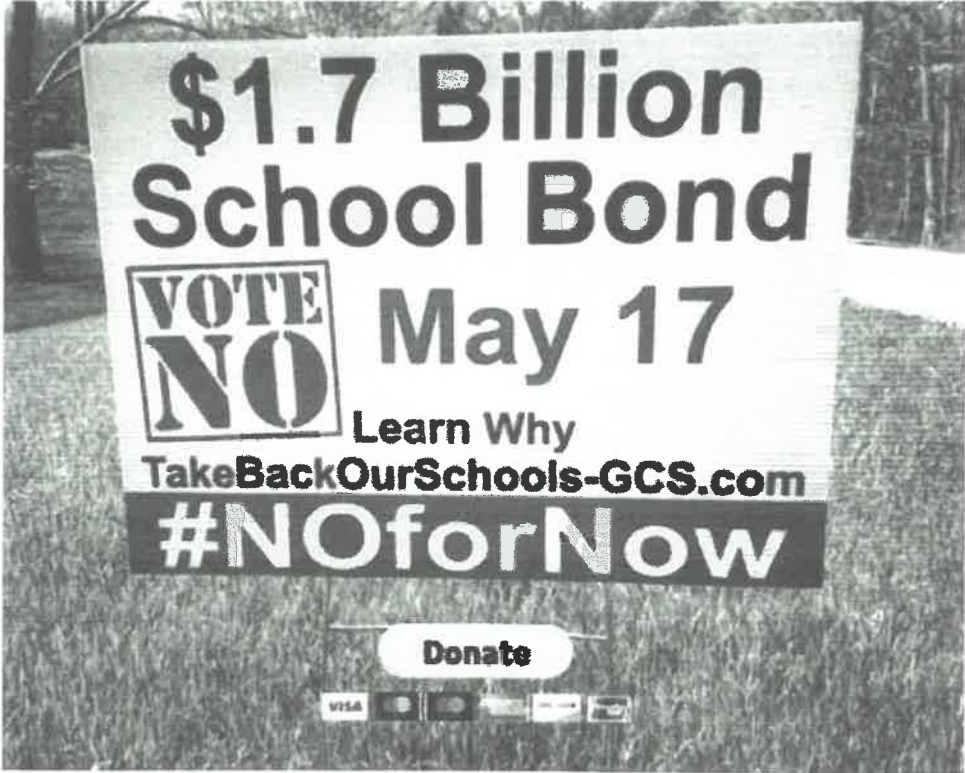
**Take Back Our Schools-GCS
Campaign Kickoff and Fundraiser**
with guest speaker
Lt. Gov. Mark Robinson



benefitting Guilford County School Board Candidates
Crissy Pratt, District 2
Linda Welborn, District 4
Tim Andrew, District 6
Demetria Carter, At-Large



July 20, 2022 @ 6:30 pm
Starmount Forest Country Club
One Sam Snead Drive, Greensboro
Wine & Cheese Social followed by a Special Presentation
\$30 per person or \$50 per couple



Signs are a \$20 donation each.