

# THE WORKPLACE EDUCATIONAL PRODUCTS COMPANY

## ADULT CONTINUING EDUCATION



501 (C) (6) Foundation of Sweetwater Pipeline Company LP

## NATURAL GAS INVESTMENT BANKER SECURITIES BROKER DEALER PARTNERS



State Market Area – Public Relations I.R.S. Code 501 (C) (6) Business League Member



Sweetwater Pipeline Company Partners – State Market Area Public Relations Team



Each State market area **Natural Gas Investment Banker – Securities Broker Dealer Partner** of **Sweetwater Pipeline Company LP**, will make the Capital Investment to Incorporate **The Workplace Educational Products Company** under the I.R.S. Code 501 (C) (6) that will allow the Business League Members to realize Tax Exempt Status for Funds Contributed.

**Hiram R. Davis**  
**Employee Benefit Specialist**  
**Educational Instructional Consultant**  
**Corporate Secretary and Director of Operations**  
**Capital Street Business News**

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### Three (3) Categories of State Market Area 501 (C) (6) Business League Members



#### 1. Natural Gas & Electric Car Automobile Manufacturers 501 (C) (6) Business League Members

Impetus – To provide American Consumer Education for Natural Gas Cars and Electric Cars

#### 2. Natural Gas Industry Sector 501 (C) (6) Business League Members

Impetus – To provide American Consumer Education for Public / Private Small Business Partners

#### 3. Bauxite / Alumina / Aluminum Smelting Foundry 501 (C) (6) Business League Members

Impetus – To provide American Consumer Education for Tornado Proof and Hurricane Proof Residential Housing using 21<sup>st</sup> Century Wind Resistant Igloo Styled Architecture with Bullet Proof Crystallized Aluminum – Siding and Roofing Building Material for Houses.



It is the goal of The Workplace Educational Products Company to demonstrate **Leadership** for **American Consumers** by providing **Certainty**, with **Clarity**, and **Guidance**, concerning **Social** and **Economic Issues** to improve the Quality of Life for the American People . . .

# THE WORKPLACE EDUCATIONAL PRODUCTS COMPANY

## ADULT CONTINUING EDUCATION

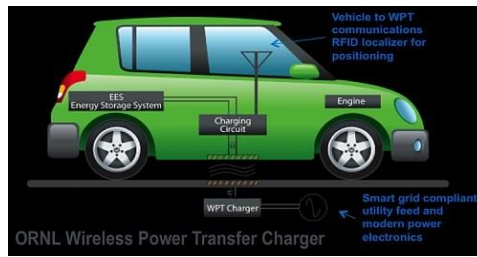


501 (C) (6) Foundation of Sweetwater Pipeline Company LP

## NATURAL GAS INVESTMENT BANKER SECURITIES BROKER DEALER PARTNERS

State Market Area – Public Relations I.R.S. Code 501 (C) (6) Business League Members

### 1. Natural Gas & Electric Car Automobile Manufacturers 501 (C) (6) Business League Members



### 2. Natural Gas Service Station Development Partners 501 (C) (6) Business League Members



### 3. Bauxite / Alumina / Aluminum Smelting Industry 501 (C) (6) Business League Members

Tornado Proof Crystallized Aluminum Building Material Research Grant Writing Sponsors



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State Market Area – Public Relations I.R.S. Code 501 (C) (6) Business League Members

## RECRUITING FORMER U.S. POLITICIANS

- \* Former U.S. Senators
- \* Former U.S. Congressmen
- \* Former State Governors
- \* Former City Mayors
- \* Former County Supervisors
- \* Former City Councilman



Sweetwater Pipeline Company Partners – State Market Area Public Relations Team

**NOW  
HIRING**



**NOW  
HIRING**

Sweetwater Pipeline Company Partners will make the Capital Investment to Recruit / Hire Former U.S. Politicians and Support Public Relations Team Personnel of the 501 (C) (6) in their State.

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501 (C) (6) Foundation of Sweetwater Pipeline Company LP

## NATURAL GAS INVESTMENT BANKER SECURITIES BROKER DEALER PARTNERS



State Market Area – Public Relations I.R.S. Code 501 (C) (6) Business League Member



	Mon	Tu	Wed
Start Time	9 AM	9 AM	
End Time	5 PM	6 PM	
Reg Time	8-	8-	
Over Time		1-	

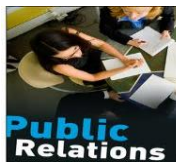


Business League Members 501 (C) (6) Tax Deductible Employee Payroll Investment

### State Market Area Employee Roster:



**NOW  
HIRING**



**NOW  
HIRING**



**Recruiting Three (3) Employees per Category of State Market Area 501 (C) (6) Employees**

### Full or Part-Time Employees:

1. U.S. Senator
2. U.S. Congressmen
3. Mayors
4. City Councilmen
5. County Supervisor

### Full-Time Employees:

- Experienced U.S. Senators Executive Assistant
- Experienced U.S. Congressional Executive Assistant
- Experienced Mayoral Executive Assistant
- City Councilmen Executive Assistant
- County Supervisor Executive Assistant

Business League Members of the 501 (C) (6) of The Workplace Educational Products Company will Recruit / Hire at least three (3) pairs of the five (5) categories of Employees outlined above, in their domicile State market area.



# THE WORKPLACE EDUCATIONAL PRODUCTS COMPANY

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501 (C) (6) Foundation of Sweetwater Pipeline Company LP

## NATURAL GAS INVESTMENT BANKER SECURITIES BROKER DEALER PARTNERS



State Market Area – Public Relations I.R.S. Code 501 (C) (6) Business League Members



Business League Members 501 (C) (6) Tax Deductible Employee Payroll Investment

**Recruiting Three (3) Employees per Category of State Market Area 501 (C) (6) Employees**

### Full or Part-Time Employees:

\$40,000 to \$125,000 Annual Salary Range

1. U.S. Senator
2. U.S. Congressmen
3. Mayors
4. City Councilmen
5. County Supervisor

\$125,000 x 3 = \$375,000 Maximum Payroll

\$375,000 + \$195,000 = \$575,000 Total Maximum Payroll for at least three (3) pairs of Employees in the five (5) categories outlined above.

\$575,000 is the Tax Deductible Employee Payroll Investment for the 501 (C) (6) Business League Members of The Workplace Educational Products Company, per State market area.

### Full-Time Employees:

\$40,000 to \$65,000 Annual Salary Range

- Experienced U.S. Senators Executive Assistant
- Experienced U.S. Congressional Executive Assistant
- Experienced Mayoral Executive Assistant
- City Councilmen Executive Assistant
- County Supervisor Executive Assistant

\$65,000 x 3 = \$195,000 Maximum Payroll

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State Market Area – Public Relations I.R.S. Code 501 (C) (6) Business League Members

### Tax Exempt Organizations Ruling and Agreements

I.R.S. Website Full Guidelines: [http://www.irs.gov/irm/part7/irm\\_07-025-006.html](http://www.irs.gov/irm/part7/irm_07-025-006.html)

#### Common Business Interest

1. The members of an exempt business league must share a common business interest. The purpose of the Business League must be to promote this common business interest.

#### Basic Tests

1. An organization must meet certain basic tests in order to be exempt under IRC 501(c) (6).
  - A. It must be an association of persons having some common business interest, and its purpose must be to promote this common business interest.
  - B. It must not be organized for profit.
  - C. It must be a membership organization and have a meaningful extent of membership support.
  - D. No part of its net earnings may inure to the benefit of any private shareholder or individual.
  - E. Its activities must be directed to the improvement of business conditions of one or more lines of business as distinguished from the performance of particular services for individual persons.
  - F. Its purpose must not be to engage in a regular business of a kind ordinarily carried on for profit, even if the business is operated on a cooperative basis or produces only sufficient income to be self-sustaining.
  - G. It must be primarily engaged in activities or functions constituting the basis for its exemption.
  - H. Its primary activity cannot be performing particular services for members.

## **Improvement of Business Conditions**

1. The activities of a business league must be directed to the improvement of business conditions of one or more lines of business in order to qualify for exemption. It may promote the general commercial welfare, but this is not a requirement. See Rev. Rul. 59–391, 1959–2 C.B. 151. However, the activities of the organization cannot be primarily directed to the performance of particular services for individual persons.
2. Examples of activities that are directed to the improvement of business conditions and that do not constitute the performing of particular services for individual members include:
  - A. the presentation of information, trade statistics, and group opinions to government agencies and bureaus (see *American Refractories Institute v. Commissioner*, No. 16,184 (T.C.M. 1947); *Atlanta Master Printers Club v. Commissioner*, 1 T.C.M. (CCH) 107 (1942));
  - B. the promotion of the members' line of business by publishing statistics on business conditions in the industry based on data reported by members on specific forms, which members also use in the analysis of their own operations (see Rev. Rul. 68–657, 1968–2 C.B. 218);
  - C. the promotion of the common business interests of members through advocacy of the open shop principle (see *Associated Industries of Cleveland v. Commissioner*, 7 T.C. 1449, at 1465 (1946); *acq.*, 1947–1 C.B. 1);
  - D. attempting to influence legislation germane to the common business interests of an organization's members (see Rev. Rul. 61–177, 1961–2 C.B. 117); and
  - E. the maintenance of a nonprofit lawyer referral service aimed at improving the image and functioning of the legal profession (see Rev. Rul. 80–287, 1980–2 C.B. 187).
3. Whether the activities of a business league actually lead to real and permanent improvement of business conditions is immaterial so long as reasonably prudent businessmen believe they will improve business conditions. See *Associated Industries of Cleveland v. Commissioner*, 7 T.C. 1449, at 1466, *supra*.
  - a. An organization composed of businessmen is exempt where its activities were limited to holding luncheon meetings devoted to discussions of various problems in a particular industry directed to the improvement of business conditions as a whole. See Rev. Rul. 67–295, 1967–2 C.B. 197.
  - b. However, an organization of business and professional persons of a community, providing luncheon and bar facilities for its members but having no specific program directed to the improvement of business conditions, does not qualify under IRC 501(c)(6). See Rev. Rul. 70–244, 1970–1 C.B. 132

## **Line of Business**

An organization formed by members of a particular industry that contracts with various research organizations to develop new and improved uses for existing products of the industry is exempt under IRC 501(c)(6). No services are performed by the organization for any particular member, nor are any of the organization's patents and trademarks licensed to any member on an exclusive basis. See Rev. Rul. 69–632, 1969–2 C.B. 120.

## **Advertising Activities**

On the other hand, an organization formed to promote the business of a particular industry and that conducts a general advertising campaign to encourage the use of products and services of the industry as a whole is exempt notwithstanding that such advertising to a minor extent constitutes the performance of particular services for its members. See Rev. Rul. 55–444, 1955–2, C.B. 258. An association of apple growers that engaged in promoting the sale of apples grown in the state was held exempt since its purpose was to promote the industry as a whole and not members of the organization and to improve a line of business, even though its benefits were limited to a particular geographic area. See *Washington State Apples, Inc. v. Commissioner*, 46 B.T.A. 64 (1942), *acq.*, 1942–1 C.B.