

Art of the Steal That The Clinton's, Obama's And Bidens Operate

Concentrating upon facts and evidence

[CHARLES ORTEL](#)

ART OF THE STEAL

A Detailed Investigation into Certain Materially False and Uncorrected Filings of Supposed Charitable Organizations Ostensibly Controlled by Bill, Hillary and Chelsea Clinton

EXECUTIVE SUMMARY FOR FREE SUBSCRIBERS

Ongoing review of publicly available materials appears to show that "The William J. Clinton Presidential Foundation" ("TWJCPF") ceased to exist as a formal, lawfully organized and IRS-authorized **public charity** [*emphasis added*] on and after 25 April 2005, when defective and destructive amendments to Articles of Incorporation and to Bylaws may have been adopted. In addition, TWJCPF and purported "successor organizations" appear to have furthered unauthorized and nonexempt purposes that were "more than insubstantial" starting not later

than 2001. These purposes fall far outside the specific tax-exempt charter that was conditionally approved by the IRS on 29 January 1998.

If true, approximately hundreds of million of dollars in contributions may have been solicited illegally across state lines and national boundaries using the internet, telephone or mail, in the guise of charity from 2001 through 2015 alone, according to records on Form 990 for the supposed organization ("The Clinton Foundation") that uses Employer Identification Number ("EIN") 31-1580204. These materially false records, submitted under penalties of perjury, still circulate in the public domain while The Clinton Foundation continuously and illegally solicits contributions using the internet, and by other means.

Since there have never been accounting audits of TWJCPF and purported "successor organizations that were actually performed by independent accounting firms in accordance with generally accepted accounting principles in the United States ("US-GAAP"), no third party knows precisely how much money actually may have been received or spent, and precisely how much money may have been diverted.

"Facts are stubborn things; and whatever may be our wishes, our inclinations, or the dictates of our passion, they cannot alter the state of facts and evidence".

John Adams

(1735-1826)

PRINCIPAL OBSERVATIONS

The FBI, IRS and Department of Justice certainly owe the American people and citizens of other government donors an explanation concerning why certain purported charitable “organizations,” trustees, key employees, managers and significant donors have not, as yet, been prosecuted for charity fraud and related crimes.

This Executive Summary supplements observations made starting in March 2015 that concern “Bill, Hillary & Chelsea Clinton Foundation” from 9 April 2013 (“BHCCF”) to present, and a purported organization including domestic and foreign affiliates which uses EIN 31-1580204—“The Clinton Foundation”—from January 2001 to present.

The general focus of these free materials is upon the apparent legal status of The Clinton Foundation from 25 April 2005 through 9 April 2013, and BHCCF from 9 April 2013 through 31 December 2015, from a layman’s perspective. Readers are encouraged to consult professional service providers, including lawyers and accountants, as they consider observations contained herein and as they examine links to public filings and to other potentially relevant information.

By way of introduction, a raft of information, including selected versions of certain public filings, can be found at the principal public portal of “The Clinton Foundation.”

<https://www.clintonfoundation.org/about-the-clinton-foundation#reports-financials/>

This website is noteworthy, in part, because it excludes certain highly relevant, if not fundamental, documents that seem crucial in any fair-minded assessment of “The Clinton Foundation”.

Public records concerning The Clinton Foundation are voluminous and perplexing, spanning more than 26 years and, significantly, missing a key initial period—23 October 1997 through 31 December 1997. Supporting Exhibit 1 (available to paid subscribers) contains links to a subset of these, as well as to certain background information that is likely to prove useful to readers who are not yet familiar with key regulations and laws actually pertaining to a **public charity [emphasis added]** and to the much broader category of **tax exempt organizations [emphasis added]**.

In my opinion, which is not informed by professional legal or accounting training, at least 12 broad observations seem relevant when evaluating public filings of “Bill, Hillary & Chelsea Clinton Foundation” and supposed predecessor “organizations.”

1] No Organization Called “Bill, Hillary & Chelsea Clinton Foundation” Has Ever Lawfully Existed Anywhere.

This conclusion is apparent reviewing laws and regulations concerning Arkansas nonprofit corporations as well as laws and regulations of various U.S. states and foreign nations in which “The Clinton Foundation” has solicited donations and operated from 9 April 2013 when, in theory, “William J. Clinton Foundation” filed a purported certificate of amendment attempting to change its name to “Bill, Hillary & Chelsea Clinton Foundation.”

On 9 April 2013, “William J. Clinton Foundation” did not have **amended and conformed [emphasis added]** Articles of Incorporation, or Bylaws of any kind, according to records filed and available in key U.S. states including New York and California, among many others.

2] From 25 April 2005 Onward, "The William J. Clinton Foundation," "William J. Clinton Foundation," and "Bill, Hillary & Chelsea Clinton Foundation" Did Not Have Legally Required, Fully Conformed Articles of Incorporation.

On 25 April 2005, a purported certificate of amendment attempting to change the name of "The William J. Clinton Presidential Foundation" to "The William J. Clinton Foundation," in its Articles of Incorporation, was filed with the Office of the Arkansas Secretary of State. However, no attempt seems to have been made to conform changes asserted for Article I with key provisions in certain of thirteen additional Articles of Incorporation. Accordingly, Articles of Incorporation were no longer in compliance with Arkansas or other state laws, and with federal laws and regulations pertaining to tax-exempt **organizations [emphasis added]**. Arguably these purported organizations were then and afterward **formless aggregations of individuals [emphasis added]**, so they cannot be exempt from income taxes.

Moreover, as is explained below, Trustees of "The William J. Clinton Presidential Foundation" may have attempted to amend Bylaws effective 25 April 2005, but many of these purported Bylaw changes fundamentally conflict with Article VIII-Directors for "The William J. Clinton Presidential Foundation" in Articles of Incorporation for this purported charity, and therefore are **null and void [emphasis added]**.

3] From 25 April 2005 Through 1 November 2013 (and Possibly Later), "The William J. Clinton Foundation," "William J. Clinton Foundation," and "Bill, Hillary & Chelsea Clinton Foundation"

Did Not Have Bylaws Yet Operated in the Guise of Charity, In Violation of Numerous State, Federal and Foreign Laws.

Effective 25 April 2005, Andrew M. Kessel, who may not have been a Trustee of "The William J. Clinton Presidential Foundation," signed purported amended Bylaws for that entity as of the very day "The William J. Clinton Presidential Foundation" supposedly changed its name to "The William J. Clinton Foundation."

Ongoing review of public records filed in numerous U.S. states confirms that "The William J. Clinton Foundation" did not have Bylaws from 25 April 2005 through 27 August 2007, that "William J. Clinton Foundation" did not have Bylaws from 27 August 2007 through 9 April 2013 and that "Bill, Hillary & Chelsea Clinton Foundation" did not have Bylaws from 9 April 2013 through 1 November 2013.

Without legally required Bylaws, the certificate of amendment of Articles of Incorporation purportedly changing the names of "The William J. Clinton Foundation" to "William J. Clinton Foundation" effective 27 August 2007 was and remains null and void. For the same reason, the certificate of amendment purportedly changing the name of "William J. Clinton Foundation" to "Bill, Hillary & Chelsea Clinton Foundation" filed 9 April 2013 was and remains null and void.

4] For Many Reasons, Including Those Mentioned Above, At Least Seven Sets of "Corporate Actions" Could Not Possibly Have Been Perfected Inside the United States, Nor Could Legal Actions in the Names of "The William J. Clinton Foundation," "William J. Clinton Foundation," or "Bill, Hillary & Chelsea

Clinton Foundation” Have Been Perfected Outside the United States, in Numerous Foreign Transactions or Arrangements.

These unauthorized and nonexempt activities involve work with at least seven, additional, purported tax-exempt “organizations.”

First, work described in the public domain with a purported tax-exempt organization called “Clinton Foundation HIV/AIDS Initiative, Inc.” (“CFHAI”) that used EIN 20-0921629 beginning 24 March 2004 until the alleged merger of CFHAI with and into “The William J. Clinton Foundation” effective 31 December 2005.

Second, work described in the public domain with a purported tax-exempt organization called “Bush-Clinton Katrina Fund” (“BCKF”) that used EIN 20-3599974 beginning around late August 2005.

Third, work described in the public domain with a purported tax-exempt organization called “Clinton Global Initiative, Inc.” (“CGI”) that used EIN 27-1551550 starting 4 September 2009.

Fourth, work described in the public domain with a purported tax-exempt organization called “Clinton Health Access Initiative, Inc.” (“CHAI”) that used EIN 27-1414646 beginning 29 September 2009.

Fifth, work described in the public domain with a purported tax-exempt organization called “Clinton Bush Haiti Fund” (“CBHF”) that used EIN 27-2122785 beginning about January 2010.

Sixth, work described in the public domain with a purported tax-exempt organization called “Alliance for a Healthier Generation,

Inc.” (“AHG”) that used EIN 27-2028308 starting on 22 February 2010.

Seventh, work with a purported tax-exempt organization called “C40 Large Cities Leadership Group Inc.” that used EIN 90-0634376 starting 22 November 2010.

5] While Soliciting Donations Across State Lines and National Boundaries and Receiving Hundreds of Millions of Dollars from 2004 through 2015, The Clinton Foundation Seemingly Failed to Disclose Important and Binding Provisions of a Material Agreement with the National Archives and Records Administration.

A binding agreement effective 18 November 2004 (the “NARA Agreement”) between “The William J. Clinton Presidential Foundation” (and its successors and assigns) with the National Archives and Records Administration (“NARA”) appears to have been purposefully excluded from the public information portal of “The Clinton Foundation” and in relevant public filings for the period November 2004 to date. This agreement binds The William J. Clinton Presidential Foundation and its successors and assigns **to further, exclusively, only certain IRS-authorized charitable and educational purposes [emphasis added] and to remain a “public charity” described in IRS Code Section 509(a)(1) and 170(b)(1)(A)(vi) [emphasis added].**

It should go without saying for Bill, Hillary and Chelsea Clinton who have numerous advanced educational degrees and who held many positions of public trust, that a **tax-exempt public charity [emphasis added]** must, in fact, be a lawfully organized and operated legal entity and that it cannot, at any time, be controlled by members of a single family,

6] By Its Own Admission, Under Penalties of Perjury, "The Clinton Foundation" Furthered Purposes of More Than Insubstantial Value that Fell Well Beyond the Specific Charitable and Educational Purposes Described in its Application Seeking Tax Exemption ,Conditionally Approved by the IRS on 29 January 1998 and then Mandated in the NARA Agreement.

From incorporation on 23 October 1997, The William J. Clinton Presidential Foundation was authorized to further "scientific" purposes in Article III of its Articles of Incorporation. **Article III has never been amended [*emphasis added*].**

Without setting up a formal legal entity and without registering as required under New York law, "The Clinton Foundation" offered management consulting and economic development services in Harlem in the guise of a "Small Business Initiative" starting around 2001.

Without setting up a formal legal entity and without registering as required under laws of the state of New York, the Commonwealth of Massachusetts, the city of Washington, DC or in nations including The Bahamas, the Eastern Caribbean Community, India, and certain European and African states, "The Clinton Foundation" promoted the use of certain generic HIV medications beginning in 2002 in the guise of various initiatives including "Clinton HIV/AIDS Initiative."

Starting by 24 March 2004, "The Clinton Foundation" furthered supposed charitable purposes beyond operating a presidential library and research center in Little Rock, Arkansas through CFHAI—a purported nonprofit organization that, to date, has offered no verifiable evidence it ever received formal, conditional tax-exemption from the IRS or that "The Clinton Foundation" was

ever granted explicit IRS approval to control CFHAI. These alleged charitable purposes—certainly not mentioned in the application seeking tax-exemption for “The William J. Clinton Presidential Foundation” in December 1997—were described as being:

“...exclusively charitable, and shall be limited to bringing high quality medical care and treatment to people living with HIV/AIDS, to educating the public about HIV/AIDS prevention and treatment and to improving health delivery systems for HIV/AIDS projects in resource poor areas of the world.”

Starting by October 2005, “The Clinton Foundation” appears to have furthered “religious” purposes with BCKF. Here, it is worth noting that Articles of Incorporation for BCKF do not appear to describe specific, tax-exempt purposes within the meaning of the IRS Code.

Commencing on 4 September 2009, “The Clinton Foundation” appears to have furthered “charitable purposes” with CGI that, in fact, are not exclusively tax-exempt within the meaning of the IRS Code, or described in the application seeking tax-exemption for “The William J. Clinton Presidential Foundation”:

“...engaging governmental, corporate, and nonprofit leaders, as well as college students and on-line participants in the development of concrete and measurable commitments to action to address some of the world’s most pressing challenges.”

On or about 29 September 2009, “The Clinton Foundation” furthered “religious” purposes and other “charitable purposes” through CHAI that, in fact, are not exclusively tax-exempt within the meaning of the IRS Code, or described in the application

seeking tax-exemption for “The William J. Clinton Presidential Foundation”:

“The specific purposes for which [CHAI] is established are exclusively charitable and shall include working with governments and non-governmental organizations to improve access to high quality health care for people living in resource poor settings in the world; to help prevent the spread of infectious diseases, such as HIV/AIDS, **malaria and tuberculosis [emphasis added]**; to help provide effective care and treatment to those suffering from **these diseases [emphasis added]**; and to **undertake other economic and social development activities that help alleviate poverty and disease in resource poor settings [emphasis added]**.”

Beginning on 27 January 2010, “The Clinton Foundation” seems to have furthered “religious” and “scientific” purposes with CBHF that were described as:

“...[CBHF] is formed to support relief for individuals in Haiti that were affected by the January 2010 earthquake and to assist in the rebuilding of Haiti.”

Starting on 22 February 2010, “The Clinton Foundation” appears to have furthered “religious” and “scientific” purposes and other “charitable purposes” through AHG that, in fact, are not exclusively tax-exempt within the meaning of the IRS Code, or described in the application seeking tax-exemption for “The William J. Clinton Presidential Foundation”:

“The specific purposes for which [AHG] is established are exclusively charitable and shall include working to create a healthier generation by addressing childhood obesity and to

positively affect the places that can make a difference in a child's health, including homes, schools, restaurants, doctor's offices and communities."

Finally, concerning supposed domestic organizations between 25 April 2005 and 1 November 2013, "The Clinton Foundation" furthered "scientific", "literary", and "religious" purposes and other "charitable purposes" through C40 that, in fact, are not exclusively tax-exempt within the meaning of the IRS Code, or described in the application seeking tax-exemption for "The William J. Clinton Presidential Foundation":

"...C40 is formed to conduct activities **[note: not specific purposes—emphasis added]** that are exclusively charitable, scientific, literary, religious, or educational within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, but not limited to, those with a particular focus on addressing environmental and climate change issues."

7] By its Own Repeated Admission Under Penalties of Perjury, "The Clinton Foundation" Engaged in Unauthorized Activities of More than Insubstantial Value Outside a City Park in Little Rock, Beginning Early in 2001.

This fact is seen clearly in numerous public filings for "The Clinton Foundation" for 1998 through 2015 that show substantial travel and conference expenses from 2001 through 2015, compared to minimal such expenses from 1998 through 2000.

8] Though Required under State, Federal and Foreign Laws to Make Complete and Truthful Public Disclosures, "The Clinton Foundation" Failed to File Informational Returns Concerning the Period 23 October 1997 through 31 December 1997 and Filed

False and Materially Misleading Informational Returns for the Years 1998 through 2015.

Free and paid versions of **Tack #2: False Representations** and subsequent free and paid offerings through www.charlesortel.substack.com will discuss numerous, apparent false public disclosures of a supposed tax-exempt organization using EIN 31-1580204.

What seems particularly significant now is the comparatively low level of spending on legal and accounting services when “The Clinton Foundation” operated as Bill Clinton finished his second presidential term and, afterward, from 2001 through 2015.

In view of the deplorable quality of public filings from 23 October 1997 through 31 December 2015, one legitimately wonders whether the Board of Trustees was reckless in its apparent failure to discharge its fiduciary obligations of care, loyalty and obedience to “The Clinton Foundation.”

9] Compounding the Above Infractions, “The Clinton Foundation” Falsely Claimed that it had Amended its Bylaws Effective 2 November 2013 in a Manner that Apparently Concentrated Operational Control in the the Hands of the Clinton Family, in Violation of the Articles of Incorporation, Undertakings to the IRS and Binding Obligations to NARA.

Readers and even government regulators may be forgiven for failing to appreciate the noxious elements of certain Bylaws contained in the “Amended” version dated 2 November as this version was either not filed in many key states, or filed well after the election results of November 2016.

Here it is important to understand that Bill, Hillary and Chelsea Clinton may have been named “Class A Directors” and may have been given extraordinary powers that seemingly disqualify “Bill, Hillary & Chelsea Clinton Foundation” from being deemed a Section 509(a)(1) and 170(b)(1)(A)(vi) **organization [emphasis added]**.

10] Despite these Evident Failures Likely Disqualifying “The Clinton Foundation” from being a Duly Authorized, Organized and Operating Public Charity, Numerous Donors may have Declared Tax-Deductible Contributions to “The Clinton Foundation” Identifying it Incorrectly as a “Public Charity” from 2005 through 2015.

Normally, the IRS has serious concern when a donor claims a tax-deductible contribution to a purported “public charity” and when the recipient is not, in fact, a “public charity” or, worse, not even an **organization [emphasis added]** at all.

In view of this, one is particularly surprised that the IRS and other government regulators have not yet disciplined the Clinton family or “Clinton Family Foundation,” a supposed tax-exempt organization using EIN 30-0048438. According to versions of Form PF for this entity filed with www.propublica.org, “Clinton Family Foundation” donated substantial sums to “William J. Clinton Foundation” from 2007 through 2013, identifying it falsely as a “public charity.”

As we shall document in more publications, “Clinton Family Foundation” is only one of many donors to characterize, falsely, numerous donations as being to a “public charity” tied to a supposed tax-exempt organization using EIN 31-1580204.

11] Inexplicably, the FBI, IRS and Department of Justice Failed to Discern Substantial and Obvious Violations of a Raft of Laws and Regulations, During “Investigations” of “The Clinton Foundation” that occurred from February 2001 through 2005, and from January 2016 Onward.

In future publications, we shall have much to say about one “investigation” that ran for approximately four years from 2001 through 2005 and about a second one that began in January 2016, as primary season opened up for Democrats and for Republicans, in America, according to a report released by Justice Department Inspector General Michael Horowitz on 14 June 2018

<https://vault.fbi.gov/william-j.-clinton-foundation>

<https://oig.justice.gov/press/2018/2018-06-14.pdf>

We also trust that Special Counsel John Durham will go over these “investigations” as well as the one supposedly into Hillary Clinton’s use of private servers and electronics devices before, during and after her service as U.S. Secretary of State to examine how much U.S. government money may have been routed through “The Clinton Foundation, particularly from 25 April 2005 through 1 November 2013 when it certainly was neither a public charity nor even a lawfully organized or operated organization.

<https://vault.fbi.gov/hillary-r.-clinton>

12] Also Inexplicably, the Attorney General of the State of New York and the District Attorney of New York County Failed to Prosecute “The Clinton Foundation” for Numerous Apparent Violations of Laws Even as These Individuals Aggressively Targeted Donald J. Trump Foundation and Members of the

Trump Family for Alleged Infractions that Appear Trivial When Compared to those of “The Clinton Foundation” Within New York State and City.

<https://ag.ny.gov/press-release/2018/attorney-general-underwood-announces-lawsuit-against-donald-j-trump-foundation>

“Business Records” of “The Clinton Foundation” lie in tatters, based upon an ongoing private investigation into public filings discussed above and upon media and other reports issued to date. Yet, untruthful solicitations continue, even at the instant you are reading these materials.

Charity fraud is a scourge upon the body politic, inside and outside the United States that costs governments hundreds of billions in lost revenue and does untold damage to vulnerable persons worldwide who sorely need the resources of lawfully organized and operated, tax-exempt organizations

As we saw clearly when Lois Lerner had purview at the IRS over tax-exempt organizations and as we have seen ever since, the public cannot rely upon governments in the United States—whether local, state, territorial or federal—to enforce existing charity laws with the vigor that is clearly necessary and without regard to the political inclinations or connections of persons involved.

This will only change for the better when you get involved, pushing as hard as you can for fair and impartial policing of the vital tax-exempt, nonprofit sector, inside and outside the United States.

Coming soon for Paid Subscribers: Additional Supporting Materials for Tack #1: Art of the Steal.

Coming afterwards for Free Subscribers: Tack #2: False Representations—How Materially Untrue Public Disclosures Gut the Legal Viability of Supposed Charitable Organizations Ostensibly Controlled by Bill, Hillary & Chelsea Clinton

Charles K. Ortel