

IRS & Attorney General Filings with Supporting Case Numbers

This lecture explores the legal filings made by Kenneth R. Crawford that connect youth sports tournament operations in Oklahoma with violations of federal tax law, nonprofit misclassification, and government ethics. These filings are not theoretical exercises—they are formal submissions intended to trigger investigations and long-term reform.

Key cross-referenced projects include:

- **IRS Form F-211 Whistleblower Filing:** Filed to report suspected violations of tax law including failure to issue 1099s, misuse of nonprofit designations, and unreported revenue tied to tournament operations. The filing references USSSA events held at taxpayer facilities without municipal reporting or public audit trails.
- **Oklahoma Attorney General Complaint:** Details specific instances where public officials partnered with private tournament directors without oversight or ethical review. This includes the City of Moore (MYBA), Shawnee (Lions Club land use), and Choctaw (concessions and gate operations).
- **Florida AG vs USSSA RICO Civil Case:** Though settled out of court, the Florida case is critical context for Oklahoma. It reveals a broader pattern of national abuse within USSSA-affiliated systems. The lecture draws from court filings and press releases to illustrate the structural parallels.
- **Moore / Shawnee / Choctaw Case Files:** Provide event-level data on directors receiving large sums of cash while filing under nonprofit entities, often without IRS compliance.

Key Findings:

Disclaimer: This document is part of an ongoing doctoral research project and is intended for academic, civic, and policy exploration. All data presented has been sourced through publicly accessible records, legislative transcripts, financial statements, and independently conducted research. It should not be interpreted as a legal accusation or formal legal conclusion. Readers are encouraged to examine referenced documents and to contact appropriate public agencies for verification.

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- Nonprofits registered in Oklahoma operated as for-profit entities while claiming tax exemption.
- Directors failed to report tournament income and did not issue IRS 1099s to subcontracted umpires, gate workers, or concessionaires.
- Cities either ignored or enabled these arrangements, raising questions of complicity.

Legal implications:

- Violation of federal tax code (failure to file or report revenue)
- Violation of Oklahoma nonprofit law (private inurement, false filings)
- Grounds for revocation of 501(c)(3) status or state nonprofit status

Call for Reform:

- The IRS should audit select nonprofit entities operating tournaments in Oklahoma with revenue over \$100,000/year.
- The Oklahoma AG should require municipalities to submit public transparency reports when leasing facilities to nonprofits.
- Tournament operators must register as professional entities and report compensation accordingly.

Conclusion: These filings represent the legal scaffolding of the dissertation's core claims. They show that the misuse of nonprofit status in youth sports is not only an ethical failure but a tax and legal violation that undermines public trust. Your filings serve as a test case and template for citizens in other states to pursue systemic reform through formal legal channels.