

From Public Records to Federal Submission

An IRS Whistleblower Research Case Study

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FROM PUBLIC RECORDS TO FEDERAL SUBMISSION

An IRS Whistleblower Research Case Study in Youth-Sports Financial Transparency

Research development, dataset reconstruction, evidence reconciliation, and federal submission chronology | 2001-2026

Publication status: Publication-ready but intended to remain unpublished unless release becomes appropriate. Names of individual directors, municipalities, and specific facilities are omitted or generalized in the narrative.

Executive Summary

This case study documents how a long-running public-record research project evolved into a structured IRS whistleblower submission record. It does not determine that any person or organization violated federal tax law. Instead, it examines the research process: collecting public event records, normalizing a longitudinal dataset, separating direct calculations from modeled estimates, converting statewide activity into reconciliation profiles, correcting prior figures when deeper records changed the evidence, and transmitting those materials to the Internal Revenue Service for independent review.

After the September 2026 corrective reconciliation, the current quantitative control is **\$36,516,991 in Calculated Team Entry Fees, 166,964 team entries, 430,060 minimum games, 786,896 minimum required officiating assignments, and 20,305 division records**. A selected 47-profile subset accounts for \$34,046,575, approximately 93.23% of the statewide total.

Current quantitative control	Value
Calculated Team Entry Fees	\$36,516,991
Team entries	166,964
Minimum games	430,060
Minimum required officials	786,896
Division records	20,305
47-profile subset	\$34,046,575 (93.23%)

Critical rule: public records establish observable activity; calculations and models estimate scale; transaction records establish actual receipts and payments; the IRS determines tax treatment, reporting compliance, and any deficiency.

1. Research Origins and Methodological Evolution

The archive shows a marked evolution in approach. Earlier whistleblower work was narrative and facility-specific, combining allegations, selected case studies, legal theories, correspondence, and requests for federal review. By 2026, the research had shifted toward a reproducible public-source architecture centered on division-level event records, explicit formulas, statewide controls, profile-level reconciliation, version tracking, and clearly stated evidentiary limitations.

Research layer	Function
Public-source record	Events, registration listings, schedules, team counts, posted fees, facilities, organizational materials, and governmental records.
Direct calculation	Participating teams x publicly posted team entry fee = Calculated Team Entry Fees where a fee is identified.
Operational minimums	Minimum games and minimum required officials describe scale; they are not payroll records.
Modeled fields	Gate, concessions, umpire fees, sanction fees, event income/net, and economic impact based on stated assumptions.
Reconciliation profiles	Roadmaps connecting activity to entities, seasons, locations, facilities, and records for independent review.
Nonpublic verification	Returns, bank records, merchant processing, contracts, ledgers, payroll/information returns, and settlement records.

Administrative and Submission Chronology

Date	Record	Contribution
Feb. 3, 2026	Original Form 211	Initial 2001-2025 issue-spotting referral.
June 2	IRS acknowledgment	Receipt/claim assignment; not a merits finding.
July 23	Supplement #1	2026 update, historical correction, statewide framework, version control.
Aug. 26	Profile supplement	DP-01 through DP-20.
Aug. 27	Fourth submission	DP-21 through DP-47 plus methodology.
Aug. 28 & 31	IRS correspondence	Acknowledgments associated with August submissions.

Date	Record	Contribution
Sept. 5	Ancillary Form 211	Gate, concession, and umpire models.
Sept. 8	IRS correspondence	Acknowledgment of Sept. 5 correspondence.
Sept. 9	Discrete transaction lead	Separately submitted and expressly treated as unverified.
Sept. 15-16	Corrective Form 211	N/A team recovery and 12-profile reconciliation.
Sept. 16	Receipt + acknowledgment	Electronic receipt and separate IRS acknowledgment; neither is a merits determination.

2. July 2026: Quality-Control Reconciliation

The July 23 supplemental submission is a pivotal methodological milestone. The original Form 211 had reported \$34,214,942 in calculated team-entry-fee activity for seasons 2001-2025. Quality-control review reduced the comparable 2001-2025 figure to \$33,789,819, a downward correction of \$425,123. The 2026 season then added \$2,549,811, producing a revised July cumulative total of \$36,339,630. The filing also formalized version control by identifying the submitted CSV with a SHA-256 hash and calling for new hashes and change logs when later corrections were transmitted.

Stage	Scope	Calculated Team Entry Fees
Original Form 211	2001-2025	\$34,214,942
July quality-controlled baseline	2001-2025	\$33,789,819
July cumulative	2001-2026	\$36,339,630
September corrective control	2001-2026	\$36,516,991

3. August 2026: From Statewide Totals to Reconciliation Profiles

The August submissions changed the analytical unit. Twenty director/entity profiles were prepared on August 26, followed by 27 additional profiles on August 27, creating a 47-profile investigative subset. Their purpose was to convert statewide activity into discrete analytical roadmaps identifying potentially relevant entities, organizational designations, years, event activity, facilities, geographic associations, payment records, and third-party records for independent IRS reconciliation.

4. September 2026: Expanded Models and Corrective Reconciliation

September added standardized ancillary models, a separately submitted transaction lead expressly treated as unverified, and a corrective reconciliation after deeper event-level review recovered participating-team information that had previously appeared as N/A or had not been captured. The corrective filing increased calculated entry-fee activity, teams, games, and officiating assignments while reducing division records, demonstrating correction and consolidation as well as data recovery.

Metric	Prior	Updated	Change
Calculated Team Entry Fees	\$36,339,630	\$36,516,991	+\$177,361
Teams	165,212	166,964	+1,752
Minimum games	424,234	430,060	+5,826
Minimum required officials	777,569	786,896	+9,327
Divisions	20,316	20,305	-11

The broader study contains approximately 248 director/entity classifications. The 47 submitted profiles were an investigative subset. Twelve previously submitted profiles were specifically reconciled in the corrective filing; their combined changes accounted for +\$168,932 in Calculated Team Entry Fees, +1,387 teams, +4,198 minimum games, and +6,877 minimum officiating assignments.

5. Evidentiary Boundaries

The central discipline of the later research is separation of evidence categories. Public records establish observable activity. Calculated Team Entry Fees are arithmetic estimates based on public participation and posted fees. Gate, concession, umpire,

sanction, event-income/net, and economic-impact fields are models. None of those categories, standing alone, establishes actual collections, personal income, taxable income, profit, bank deposits, ownership of funds, legal liability, or a federal tax deficiency.

Research can document or calculate	Dataset alone does not establish
Publicly visible events, teams, schedules, facilities, posted fees, and associations.	Personal income, beneficial ownership, unlawful conduct, or tax liability.
Calculated Team Entry Fees.	Actual collections, refunds, discounts, deposits, profit, or taxable income.
Modeled gate, concession, umpire, sanction, event-income/net, and economic-impact measures.	Audited transactions, verified disbursements, or disposition of proceeds.
Geographic/facility associations.	That a government, facility, or host received the displayed amount.
Investigative leads and reconciliation targets.	A determination by the IRS that a violation occurred.

6. Privacy and Publication Protocol

The internal administrative chronology should retain exact filenames, dates, claim numbers, receipts, acknowledgments, entity names, profile identifiers, and reconciliation details. A public version should exclude claimant personal identifiers, taxpayer identifiers, and sensitive Form 211 information. Individual directors, municipalities, and facilities can be generalized when identity is unnecessary to explain the methodology.

7. Research Lessons

Corrections strengthen a research record when they are documented. This submission history contains both downward and upward revisions. Operational scale and fee activity are not interchangeable: teams, games, and officiating assignments can change without a corresponding fee increase. Public records can prioritize where reconciliation may be useful, but they do not replace tax returns, bank records, merchant-processing records, contracts, ledgers, payroll records, information returns, or other nonpublic evidence.

Conclusion

The strongest characterization of the record is not a predetermined tax conclusion. It is a structured investigative index and reconciliation architecture built from public information. Over time, the project moved from broad issue spotting toward explicit formulas, evidence classifications, dataset versioning, profile-level reconciliation, corrective filings, and administrative documentation. The resulting case study demonstrates how public-source youth-sports research can be organized for independent federal review while preserving the distinction between observed activity, calculated scale, modeled estimates, allegations, and verified financial transactions.

Appendix A - Current Statewide Analytical Measures

These fields are separate analytical measures. Some represent components of other fields and should not simply be added together. They are not audited receipts.

Analytical measure	Current dataset sum
Calculated Team Entry Fees	\$36,516,991
Modeled Event Gate	\$70,070,890
Modeled Event Concessions	\$35,035,445
Modeled Umpire Fees	\$31,468,440
Modeled Total Event Income	\$141,623,326
Modeled Event Net	\$108,092,776
Modeled Economic Impact per Event	\$93,701,350
Calculated / Modeled Sanction Fees	\$2,062,025

Appendix B - Publication Disclaimer

This case study documents research methodology and an administrative submission history. It does not represent a finding by the Internal Revenue Service that any person or organization violated federal tax law. References to calculated or modeled financial activity are research measures, not determinations of revenue, income, profit, taxable income, tax owed, or wrongdoing. IRS acknowledgments and submission receipts document administrative receipt only and are not merits determinations.

Prepared from the supplied IRS Form 211 materials, supplemental submissions, receipts, acknowledgment correspondence, director/entity reconciliation materials, statewide research summaries, and related Hidden Valley - Integrity of the Game records through September 16, 2026.