

THE GREENSPAN TAX FRAUD OPERATION?

1. PLAINSITE OVERVIEW

Aaron Greenspan is the founder, President and CEO of Think Computer Foundation, which operates PlainSite with their twin Think Computer Corporation as a joint venture. They are registered in the United States, under s 501 (c) (3) of the Internal Revenue Code of 1986 (IRC).

According to PlainSite's website on the 'about' page, their organisation is aimed at -.

"Putting the law in plain sight. From laws to regulations to lawsuits to judges to law firms to lawyers to lobbyists to political donations to bureaucrats to board members and back again, PlainSite explains how the entire legal system works."

PlainSite has faced criticisms that they are contravening tax law and their registered status as a not for profit ('NFP') by operating outside their stated charitable purposes [see e.g. Appendix 1]. Further, it has been alleged that Aaron Greenspan, in collusion with his father, Neil Greenspan, and his mother, Judith Keene Greenspan, have used their organizations, like Think Computer Foundation, to concoct a tax evasion and tax fraud operation, in violation of a s 501 (c) of the Internal Revenue Code of 1986 ('IRC'). This paper will also raise issues relating to the prohibition of employing these charitable devices for self-dealing.

2. WHY MIGHT THEY WISH TO DO THIS

It has been suggested that the Greenspan's may have employed this scheme so they may -.²

- (1) hide their identities;
- (2) not have to disclose their monetized websites; and
- (3) will not be required to turn in standard yearly earning reports.

¹ PlainSite, *We're Putting the Law in Plain Site* [website], <https://www.plainsite.org/about/index.html>, (assessed 10 July 2020).

² Complaints Board, 'Aaron Greenspan a/k/a Aaron Jacob Greenspan owner of vicious monetized plainsite.org — hacker and online harassment and stalking', by User Basil6 (Posted April 22, 2018, updated August 12, 2019), <https://www.complaintsboard.com/complaints/aaron-greenspan-a-k-a-aaron-jacob-greenspan-owner-of-vicious-monetized-plainsiteorg-hacker-and-online-harassment-and-stalking-c989814.html>.

3. WHAT IS THE LAW?

Entities recognized under s 501(c)(3) of the IRC, receive certain privileges re tax and obligations, in exchange are expected to operate in accordance with their disclosures.³ To the extent that there is a disparity, between conduct disclosed and information from other governmental agencies prosecutors may initiate criminal proceedings under charge crimes such as tax fraud and false statement.⁴

If the allegations levied against Think Computer Foundation are true, and it has not been operating for its stated purposes then they would indeed have created a scam, for all intents and purposes, in which they hide their monetized websites such as leagle.com and plainsite.org under numerous front NFPs (s 501(c) companies, like Think Computer Foundation)⁵, who do not operate for their states purposes granting them eligibility for governmental concessions.

4. WHAT IS THEIR PURPOSE?

- GuideStar states Think Computer Foundation's Mission is "Using technology to assist individuals with disabilities."⁶
- Think Computer Foundation's Articles of Incorporation (May 1, 1999) state their objective as - "To assist learning disabled underprivileged, talented, and all other children through technology... The Foundation will make donations to individuals and other originations as it deems necessary in order to accomplish this goal."⁷
- The Certificate of Amendment to Articles of Think Computer Foundation, dated July 25, 2001, also state that - "This corporation is organized exclusively for charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code."⁸

³ Organisation for Economic Co-Operation and Development, 'Report On Abuse of Charities for Money-Laundering and Tax Evasion', Centre for Tax Policy and Administration (Posted after 2008?), <https://www.oecd.org/tax/exchange-of-tax-information>, 19.

⁴ Organisation for Economic Co-Operation and Development, 'Report On Abuse of Charities for Money-Laundering and Tax Evasion', Centre for Tax Policy and Administration (Posted after 2008), <https://www.oecd.org/tax/exchange-of-tax-information>, 19.

⁵ Complaints Board, 'Aaron Greenspan a/k/a Aaron Jacob Greenspan owner of vicious monetized plainsite.org — hacker and online harassment and stalking', by User Basil6 (Posted April 22, 2018, updated August 12, 2019), <https://www.complaintsboard.com/complaints/aaron-greenspan-a-k-a-aaron-jacob-greenspan-owner-of-vicious-monetized-plainsiteorg-hacker-and-online-harassment-and-stalking-c989814.html>.

⁶ GuideStar, 'Education – Think Computer Foundation', viewed on October 25, 2019, <https://www.guidestar.org/profile/34-1937820>.

⁷ Think Computer Foundation, Articles of Incorporation, May 1, 1999, <https://www.complaintsboard.com/complaints/aaron-greenspan-a-k-a-aaron-jacob-greenspan-owner-of-vicious-monetized-plainsiteorg-hacker-and-online-harassment-and-stalking-c989814.html#complaint-gallery-6>.

⁸ Certificate of amendment to articles of Think Computer Foundation July 25, 2001. Viewed on <https://www.complaintsboard.com/complaints/aaron-greenspan-a-k-a-aaron-jacob-greenspan-owner-of-vicious-monetized-plainsiteorg-hacker-and-online-harassment-and-stalking-c989814.html#complaint-gallery-6>.

Is this above an accurate representation of what PlainSite does? Assisting individuals with disabilities? Well given PlainSite's goal is 'putting the law in plain sight' there does seem to be some disparity. Moreover, this seems to be compounded by Aaron Greensoan's use of PlainSite and his own personal account to target and harass individuals arguably for profit.

5. PROHIBITION OF SELF-DEALING

The law governing these s 501 (c) (3) Companies includes a prohibition of self-dealing. Self-dealing is the conduct of a trustee, attorney, corporate officer, or other fiduciary that consists of taking advantage of their position in a transaction and acting in their own interests rather than in the interests of the beneficiaries of the trust, corporate shareholders, or their clients. Why is this an issue? well the government wants to prevent charities being used for Money Laundering or Tax evasion, and they accordingly accommodate for this in the law. See e.g. Form 1023, where organisations must include provisions regarding distribution of its income upon dissolution and, in the case of a private foundation, prohibiting any self-dealing (section 508 IRC).⁹

It is concerning that Think Computer Foundation's joint venture PlainSite is being used to harass people, particularly pro Tesla users through a legal site which seems unrelated to their stated purposes re "Using technology to assist individuals with disabilities."¹⁰ This is compounded by the fact Aaron Greenspan has held short positions in Tesla,¹¹ where he profits from declines in the share price. Aaron Greenspan also appears to be on close terms with many anti-Tesla journalist of prominent media outlets, which will be explained in following documents along with his targeted harassment of Tesla fans. However, Tesla fans are not the only groups who appear to be victims of Aaron Greenspan, as will be touched on below.

6. EXAMPLES OF COMPLAINTS FILED TO THE IRS AGAINST PLAINSITE

On 2 April 2018 a complaint was filed to the Department of the Treasury, of the IRS via form 13909 (December 2016): see Appendix 2.¹² The individual requested anonymity in filing the

⁹ Organisation for Economic Co-Operation and Development, 'Report On Abuse of Charities for Money-Laundering and Tax Evasion', Centre for Tax Policy and Administration (Posted after 2008?), <https://www.oecd.org/tax/exchange-of-tax-information>, 40.

¹⁰ GuideStar, 'Education – Think Computer Foundation', viewed on October 25, 2019, <https://www.guidestar.org/profile/34-1937820>.

¹¹ Aaron Greenspan v Omar Qazi, Smick Enterprises, Inc., Elon Musk, & Tesla Inc., Complaint filed May 2020, [18].

¹² Complaint filed, 'Tax Exempt Organisation Complaint Referral', Department of the Treasury, of the Internal Revenue Service, via form 13909, (Filed on April 2, 2018), viewed at <https://www.complaintsboard.com/complaints/aaron-greenspan-a-k-a-aaron-jacob-greenspan-owner-of-vicious-monetized-plainsiteorg-hacker-and-online-harassment-and-stalking-c989814.html#complaint-gallery-1>.

application and ticked the box stating - "I am concerned that I might face retaliation or retribution if my identity is disclosed."¹³

"Aaron Jacob Greenspan owner of plainsite.org under a fraudulent 501 c called Think Computer where his father Neil Stanford Greenspan is the VP and Treasures is one of the biggest frauds out there when it comes to falsely using the 501x through the IRS them goes around and asks not only for private donations and investment money for their website, but also have set up the business to ask the public for monetary subscription..."¹⁴

"Aaron Jacob Greenspan set up plainsite.org as a cover to scam the public out of their money. His father Neil S Greenspan who actually work at the Case Western Reserve University in Columbus, Ohio is shown as the VP and Treasures of the fraudulent umbrella 501c called Think Computer Corp. Aaron Greenspan set up this fraud company as a supposed charity but his true intention was always to make lots of money off the backs of the public..."¹⁵

7. CLASS ACTION

Complaints Board user *@Lawsuit Class Action* posted on August 24, 2019 - "A class action lawsuit is in the works against Aaron, Neil and Judith Greenspan and Michael Keene who is running Keene Promotions."¹⁶ Stating that they "have over 35 victims who have lost their employment because of Aaron, Neil and Judith Greenspan and we are gearing up to file the lawsuit and request a pre-embargo of all their assets, including the assets of Michael Keene and their properties and Trust Funds."¹⁷ For those who have similarly suffered *@Lawsuit Class Action* - offered the following e-mail address to those wishing to join the class action against Greenspan - classactionlawsuit@ProtonMail.com.¹⁸

¹³ Complaint filed, 'Tax Exempt Organisation Complaint Referral', Department of the Treasury, of the Internal Revenue Service, via form 13909, (Filed on April 2, 2018), viewed at <https://www.complaintsboard.com/complaints/aaron-greenspan-a-k-a-aaron-jacob-greenspan-owner-of-vicious-monetized-plainsiteorg-hacker-and-online-harassment-and-stalking-c989814.html#complaint-gallery-1>.

¹⁴ Complaint filed, 'Tax Exempt Organisation Complaint Referral', Department of the Treasury, of the Internal Revenue Service, via form 13909, (Filed on April 2, 2018), viewed at <https://www.complaintsboard.com/complaints/aaron-greenspan-a-k-a-aaron-jacob-greenspan-owner-of-vicious-monetized-plainsiteorg-hacker-and-online-harassment-and-stalking-c989814.html#complaint-gallery-1>.

¹⁵ Complaint filed, 'Tax Exempt Organisation Complaint Referral', Department of the Treasury, of the Internal Revenue Service, via form 13909, (Filed on April 2, 2018), viewed at <https://www.complaintsboard.com/complaints/aaron-greenspan-a-k-a-aaron-jacob-greenspan-owner-of-vicious-monetized-plainsiteorg-hacker-and-online-harassment-and-stalking-c989814.html#complaint-gallery-1>.

¹⁶ ComplaintsBoard, 'www.plainsite.org — they posted wrong details about me, they ruined my life', Review updated: Oct 20, 2019, <https://www.complaintsboard.com/complaints/wwwplainsiteorg-they-posted-wrong-details-about-me-they-ruined-my-life-c783354.html>.

¹⁷ ComplaintsBoard, 'www.plainsite.org — they posted wrong details about me, they ruined my life', Review updated: Oct 20, 2019, <https://www.complaintsboard.com/complaints/wwwplainsiteorg-they-posted-wrong-details-about-me-they-ruined-my-life-c783354.html>.

¹⁸ ComplaintsBoard, 'www.plainsite.org — they posted wrong details about me, they ruined my life', Review updated: Oct 20, 2019, <https://www.complaintsboard.com/complaints/wwwplainsiteorg-they-posted-wrong-details-about-me-they-ruined-my-life-c783354.html>.

8. IS COMPLAINTS BOARD RELIABLE?

You decide for yourself. According to Aaron Greenspan Complaints Board is not reliable. Indeed, on 28 October 2020, while Aaron threatened a Tesla fan with legal action (he never followed through with his regrets) and posted the following tweets regarding Complaints Board.

- **3:44 PM** @AaronGreenspan Replying to @Insertnameplea
"I disagree with everything, the allegations come almost entirely from someone I have an active restraining order against, and you are exposing yourself to liability. Read up on long arm statutes."¹⁹
- **3:49 PM** @AaronGreenspan Replying to @Insertnameplea
"ComplaintsBoard is a Latvian/Russian extortion operation. I'm not going to waste my time refuting every single lie that you re-published with reckless disregard for the truth. Every sentence is libelous, and you clearly didn't do a bit of research. Shame on you."²⁰

It seems Aaron had trouble deciding if he was being targeted by a Latvian extortion operation, or a stalker he had a restraining order against – which is odd given the tweets were literally moments apart.

Anyway... What does Complaint Board have to say about companies and individuals who try and threaten them because they do not like the feedback they receive? Well as per their Business Faq page Complaints Board note the following -

"Can't we just sue you into oblivion and get you shut down, instead of going through all this hassle?"

Oh yeah, we get questions/threats like that all the time. A lot of companies have been trying to do it since 2004, but none have succeeded so far. Well, perhaps your company is a special one that considers it can get us removed from the Internet and sweep all the complaints under a rug, but a bigger question is to be asked: what kind of a successful company would focus on shutting someone's mouth instead of focusing on its customers? If you indeed have such an attitude, maybe you should reconsider the direction your company is headed."²¹

¹⁹ AaronGreenspan, Twitter post, 28 October 2019, <https://twitter.com/AaronGreenspan/status/1188693019777568768>.

²⁰ AaronGreenspan, Twitter post, 28 October 2019, <https://twitter.com/AaronGreenspan/status/1188694367608770560>.

²¹ Complaints Board, Business Faq [Website], <https://www.complaintsboard.com/faq-business>, (accessed 25 July 2020).

APPENDIX 1

Think Computer Foundation



Think Computer Foundation is a charitable organization in Shaker Heights, Ohio. Its tax id (EIN) is 34-1937820. It was granted tax-exempt status by IRS in August, 2001. For detailed information such as income and other financial data of **Think Computer Foundation**, refer to the following table.

Profile of Think Computer Foundation

Organization Name	Think Computer Foundation		
Tax Id (EIN)	34-1937820		
Address	20560 Shelburne Rd, Shaker Heights, OH 44122-1941		
In Care of Name	Neil S Greenspan		
All tax-exempt organizations in zip code 44122			
Tax Period	Asset	Income	Revenue
December, 2013	\$0	\$0	\$0
December, 2015	\$0	\$0	\$0
December, 2016	\$0	\$0	\$0
December, 2017	\$0	\$0	\$0
IRS Exempt Status Ruling Date	August, 2001		
Exempt Status	Unconditional Exemption		
Deductibility	Contributions are deductible		
Tax Exempt Classification	Educational Institutions and Related Activities		
Tax Exempt Activity	Education (Not Elsewhere Classified)		
NTEE Code	B99		
Foundation Type	Organization that normally receives no more than one-third of its support from gross investment income and unrelated business income and at the same time more than one-third of its support from contributions, fees, and gross receipts related to exempt purposes. 509(a)(2)		
Organization Type	Corporation		
Organization Classification	Charitable Organization		
Affiliation	Independent - This organization is an independent organization or an independent auxiliary (i.e., not affiliated with a National, Regional, or Geographic grouping of organizations).		
Primary Return(s) Required to File	990 - Required to file Form 990-N - Income less than \$25,000 per year		
Private Foundation Filing Requirement	No need to 990-PF return		
Asset Range Reported on Form 990	\$0		
Income Range Reported on Form 990	\$0		

APPENDIX 2

Form 13909 (December 2016)		Department of the Treasury - Internal Revenue Service Tax-Exempt Organization Complaint (Referral)			
1. Name of referred organization Aaron Jacob Greenspan owner of the website plainsite.org under fraudulent 501c Think Computer Corporation					
Street address 500 Race Street					
City San Jose	State CA	ZIP code 95126-5159	Date of referral April 2, 2018		
2. Organization's Employer Identification Number (EIN) unknown					
3. Nature of violation					
<input checked="" type="checkbox"/> Directors/Officers/Persons are using income/assets for personal gain <input checked="" type="checkbox"/> Organization is engaged in commercial, for-profit business activities <input checked="" type="checkbox"/> Income/Assets are being used to support illegal or terrorist activities <input checked="" type="checkbox"/> Organization is involved in a political campaign <input checked="" type="checkbox"/> Organization is engaged in excessive lobbying activities <input checked="" type="checkbox"/> Organization refused to disclose or provide a copy of Form 990 <input checked="" type="checkbox"/> Organization failed to report employment, income or excise tax liability property <input checked="" type="checkbox"/> Organization failed to file required federal tax returns and forms <input checked="" type="checkbox"/> Organization engaged in deceptive or improper fundraising practices <input checked="" type="checkbox"/> Other (describe) Aaron Jacob Greenspan owner of plainsite.org under a fraudulent 501c called Think Computer where his father Neil Sanford Greenspan is the VP and Treasurer is one of the biggest frauds out there when it comes to falsely using the 501c through the IRS then goes around and asks not only for private donations and investment money for their website, but also have set up the business to ask the public for monetary subscription					
4. Details of violation					
Name(s) of person(s) involved Aaron Jacob Greenspan and his father Neil Sanford Greenspan who is listed as the VP and Treasurer of Think Computer Corp.					
Organizational title(s) Aaron Jacob Greenspan owner of plainsite.org under fraudulent 501c Think Computer Corp. Neil S Greenspan is VP and Treasurer					
Date(s) Ongoing for quite some years now			Dollar amount(s) (if known) Quite a lot of money and not being reported to the IRS.		
Description of activities Aaron Jacob Greenspan set up plainsite.org as a cover to scam the public out of their money. His father Neil S Greenspan who actually works at the Case Western Reserve University in Columbus, Ohio is shown as the VP and Treasurer of the fraudulent umbrella 501c called Think Computer Corp.. Aaron Greenspan set up this fraud company as a supposed charity but his true intention was always to make lots of money off the backs of the public. Attached is a complaint someone posted about plainsite.org on ripoffreport.com and it states it well, that Aaron Greenspan uses plainsite.org					
5. Submitter information					
Name					
Occupation or business					
Street address					
City	State AL	ZIP code	Telephone number		
<input checked="" type="checkbox"/> I am concerned that I might face retaliation or retribution if my identity is disclosed					
6. Submission and documentation: The completed form, along with any supporting documentation, may be mailed to IRS EO Classification, Mail Code 4910DAL, 1100 Commerce Street Dallas, TX 75242-1198, faxed to 214-413-5415 or emailed to eo@class@irs.gov . Disclaimer Notice: Your email submission of Form 13909 and attachments are not encrypted for security.					
Catalog Number 50614A		www.irs.gov		Form 13909 (Rev. 12-2016)	

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CERTIFICATE OF AMENDMENT TO ARTICLES OF INCORPORATION

Think Computer Foundation
(Name of Corporation)

1189731
(charter number)

Aaron Greenspan, who is the Director
(name) (title)

of the above named Ohio corporation organized not for profit, does hereby certify that: (Please check the appropriate box and complete the appropriate statements.)

- at a meeting of the members of said corporation which was duly called and held on _____ at which meeting a quorum of such members were present, by the affirmative vote of _____ % of the members present thereat,
- OR**
- in a writing signed by all of the members who would be entitled to notice of a meeting or such other proportion not less than a majority as the articles of regulations permit.

This corporation is organized exclusively for charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code.

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 of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation contributions to which are deductible under section 170(e)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

Upon winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining assets shall be distributed to a non-profit fund, foundation, or corporation which is organized and operated exclusively for charitable, educational, religious, and or scientific purposes and which has established its tax exempt status under 501(c)(3) of the Internal Revenue Code.

Please check box if additional provision are attached.

Provisions attached hereto are incorporated herein and made a part of these articles of incorporation.

IN WITNESS WHEREOF, the above named officer, acting for and on behalf of the corporation, has hereunto subscribed his name on July 25, 2001
(his/her) (date)

Signature: Aaron Greenspan
Title: Director

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SECRETARY OF STATE
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J. Kenneth Blackwell

Prescribed by:
J. Kenneth Blackwell
Secretary of State
30 East Broad St. 14th Floor
Columbus, Ohio 43266-0418

ORIGINAL APPOINTMENT OF STATUTORY AGENT

The undersigned, being at least a majority of the incorporators of
Think Computer Foundation
(name of corporation)

hereby appoint Think Computer Corporation to be statutory agent upon whom any process, notice or demand required or permitted by statute to be served upon the corporation may be served. The complete address of the agent is:

20560 Shelburne Road
(street address)
Shaker Heights (city) Ohio 44122 (zip code)

Note: P.O. Box addresses are not acceptable

Signature: Aaron Greenspan
Name: Aaron Greenspan
Signature: Neil S. Greenspan
Name: Neil Greenspan
Signature: Judith Greenspan
Name: Judith Greenspan

ACCEPTANCE OF APPOINTMENT

The undersigned, Neil Greenspan, Vice-President, named herein as the statutory agent for Think Computer Foundation, hereby acknowledges and accepts the appointment of statutory agent for said corporation.

Signature: Neil S. Greenspan
Statutory Agent

4/3/18, 4:35 PM

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* Entity Name: * File Number:

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FILE NUMBER	ENTITY NAME
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2055871	THINK COMPUTERS, INC.

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File Number:	4771939 Incorporation Date 1/1/2010 <small>/ Formation Date (mm/dd/yyyy)</small>
Entity Name:	THINK COMPUTER CORPORATION
Entity Kind:	Corporation Entity Type: General
Residency:	Domestic State: DELAWARE
REGISTERED AGENT INFORMATION	
Name:	INCORP SERVICES, INC.
Address:	919 NORTH MARKET STREET, SUITE 950
City:	WILMINGTON County: New Castle
State:	DE Postal Code: 19801
Phone:	800-246-2677
<small>Additional information is available for a fee. You can retrieve Status for a fee of \$10.00 or more detailed information including current franchise tax assessment, current filing history and more for a fee of \$20.00.</small>	
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 Yes

ARTICLES OF INCORPORATION
(Under Chapter 1702 of the Ohio Revised Code)
Non-Profit Corporation

The undersigned, desiring to form a corporation, not for profit, under Sections 1702.01 et seq of the Ohio Revised Code do hereby state the following:

FIRST. The name of said corporation shall be:
Think Computer Foundation

SECOND. The place in Ohio where its principal office is to be located is
Shaker Heights, Cuyahoga County, Ohio

THIRD. The purpose(s) for which this corporation is formed is:
To assist learning disabled, underprivileged, talented, and all other children through technology. The foundation will make donations to individuals and other organizations as it deems necessary in order to accomplish this goal.