

Form **990EZ**  
Department of the Treasury  
Internal Revenue Service

# Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for the latest information.

OMB No 1545-1150  
**2018**  
**Open to Public Inspection**

**A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018**

- B Check if applicable
- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

**C Name of organization**  
THE TEMPLE AND OBSERVATORY GROUP

Number and street (or P O box, if mail is not delivered to street address) 36 S STATE STREET STE 1400	Room/suite
City or town, state or province, country, and ZIP or foreign postal code SALT LAKE CITY, UT 84111	

**D Employer identification number**  
46-2392392

**E Telephone number**  
(801) 323-3350

**F Group Exemption Number** ▶

**G Accounting Method**  Cash  Accrual Other (specify) ▶

**H Check**  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I Website:** ▶ [TEMPLEANDOBSERVATORY.ORG](http://TEMPLEANDOBSERVATORY.ORG)

**J Tax-exempt status** (check only one) -  501(c)(3)  501(c)( ) (insert no )  4947(a)(1) or  527

**K Form of organization**  Corporation  Trust  Association  Other

**L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts** If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ 37,145

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . .

Revenue	<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>		37,145				
	<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>						
	<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>						
	<b>4</b>	Investment income . . . . .	<b>4</b>						
	<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>						
	<b>b</b>	Less cost or other basis and sales expenses . . . . .	<b>5b</b>						
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>						
	<b>6</b>	Gaming and fundraising events							
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>						
	<b>b</b>	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>						
<b>c</b>	Less direct expenses from gaming and fundraising events . . . . .	<b>6c</b>							
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>							
<b>7a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>							
<b>b</b>	Less cost of goods sold . . . . .	<b>7b</b>							
<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>							
<b>8</b>	Other revenue (describe in Schedule O) . . . . .	<b>8</b>							
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶	<b>9</b>			37,145				
Expenses	<b>10</b>	Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>						
	<b>11</b>	Benefits paid to or for members . . . . .	<b>11</b>						
	<b>12</b>	Salaries, other compensation, and employee benefits . . . . .	<b>12</b>						
	<b>13</b>	Professional fees and other payments to independent contractors . . . . .	<b>13</b>						
	<b>14</b>	Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>						
	<b>15</b>	Printing, publications, postage, and shipping . . . . .	<b>15</b>						
	<b>16</b>	Other expenses (describe in Schedule O) . . . . .	<b>16</b>			26,043			
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶	<b>17</b>			26,043			
Net Assets	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>			11,102			
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>19</b>			17,846			
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>						
	<b>21</b>	Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	<b>21</b>			28,948			



Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V ) Check if the organization used Schedule O to respond to any question in this Part V . . . . .

Table with columns for question number, question text, and Yes/No columns. Rows include 33, 34, 35a, 35b, 35c, 36, 37a, 37b, 38a, 38b, 39, 39a, 39b, 40a, 40b, 40c, 40d, 40e, 41.

42a The organization's books are in care of HL ROGERS Telephone no (202) 446-8747 Located at 36 S STATE STREET STE 1400 SALT LAKE CITY , UT ZIP + 4 84111

Table with columns for question number, question text, and Yes/No columns. Rows include 42b and 42c.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43

Table with columns for question number, question text, and Yes/No columns. Rows include 44a, 44b, 44c, 44d, 45a, 45b.

	<b>Yes</b>	<b>No</b>
<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	<b>46</b>	No

**Part VI Section 501(c)(3) organizations only**  
 All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51.  
 Check if the organization used Schedule O to respond to any question in this Part VI . . . . .

	<b>Yes</b>	<b>No</b>
<b>47</b> Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	<b>47</b>	No
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>	No
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>	No
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>	

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

**f** Total number of other employees paid over \$100,000 . . . . . ▶ \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

**d** Total number of other independent contractors each receiving over \$100,000. . . . . ▶ \_\_\_\_\_

**52** Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ▶  Yes  No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

***** Signature of officer	2019-10-31 Date
HL ROGERS TREASURER Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name SHALAU N T HOWELL CPA	Preparer's signature	Date 2019-11-14	Check <input type="checkbox"/> if self-employed	PTIN P00969274
	Firm's name ▶ SHAW & CO PC			Firm's EIN ▶ 46-0952065	
	Firm's address ▶ 1564 SOUTH 500 WEST SUITE 201 BOUNTIFUL, UT 840107400			Phone no (801) 294-3155	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶  Yes  No

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 46-2392392

**Name:** THE TEMPLE AND OBSERVATORY GROUP

### Form 990EZ, Part III - Statement of Program Service Accomplishments

<b>Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.</b>	<b>Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b>	
<p><b>28</b> DURING 2018, THE ORGANIZATION SPONSORED 10 SPEAKING ENGAGEMENTS FOR TERRYL GIVENS ACROSS THE UNITED STATES AND IN CANADA STATES IN WHICH ENGAGEMENTS OCCURRED INCLUDE VIRGINIA, OREGON, NORTH DAKOTA, CONNECTICUT, AND MARYLAND DURING EACH SPEAKING ENGAGEMENT, MR GIVENS SPOKE TO BETWEEN 100 AND 500 PEOPLE ON TOPICS RELEVANT TO BELIEF AND FAITH DURING A TIME OF RISING SECULARITY</p> <p>(Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	<b>28a</b>	26,043

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE TEMPLE AND OBSERVATORY GROUP

Employer identification number

46-2392392

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ) )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

	Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")		38,925	11,018	29,000	17,145	96,088
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b>	<b>Total.</b> Add lines 1 through 3		38,925	11,018	29,000	17,145	96,088
<b>5</b>	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						64,231
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						31,857

**Section B. Total Support**

	Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b>	Amounts from line 4		38,925	11,018	29,000	17,145	96,088
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b>	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						96,088
<b>12</b>	Gross receipts from related activities, etc. (see instructions)					<b>12</b>	

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>14</b>	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	33.150 %
<b>15</b>	Public support percentage for 2017 Schedule A, Part II, line 14	<b>15</b>	

**16a 33 1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b>	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b>	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b>	Add lines 7a and 7b						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b>	Amounts from line 6						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b>	Add lines 10a and 10b						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2018</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2017</b> Schedule A, Part III, line 17	<b>18</b>	

**19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

**b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013. . . . .			
<b>b</b> From 2014. . . . .			
<b>c</b> From 2015. . . . .			
<b>d</b> From 2016. . . . .			
<b>e</b> From 2017. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2018 from Section D, line 7			
\$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2014. . . . .			
<b>b</b> Excess from 2015. . . . .			
<b>c</b> Excess from 2016. . . . .			
<b>d</b> Excess from 2017. . . . .			
<b>e</b> Excess from 2018. . . . .			

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

### Facts And Circumstances Test

INTRODUCTION THE TEMPLE AND OBSERVATORY GROUP ("TOG") WAS FOUNDED ON MARCH 22, 2013 TO "FOSTER THROUGH EDUCATIONAL PROGRAMS, PUBLIC FORA, AND THE PUBLICATION OF WRITTEN MATERIALS, AN UNDERSTANDING OF RELIGION, PARTICULARLY ISSUES RELATED TO THE DOCTRINES, PRACTICES, AND HISTORY OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS ("CHURCH") WHILE TOG IS FOCUSED ON ISSUES RELATED TO THE CHURCH, ITS ACTIVITIES ARE NOT LIMITED TO MEMBERS OF THE CHURCH, PARTICIPATION BY AND CONTRIBUTIONS FROM NON-MEMBERS ARE WELCOME ON JULY 23, 2013, THE INTERNAL REVENUE SERVICE ("IRS") DETERMINED THAT TOG QUALIFIED AS A PUBLIC CHARITY UNDER IRC 170(B)(1)(A)(VI) THE DISCUSSION BELOW DEMONSTRATES THAT TOG CONTINUES TO QUALIFY AS A PUBLIC CHARITY BECAUSE IT RECEIVES SIGNIFICANTLY MORE THAN TEN PERCENT OF ITS FUNDING FROM THE PUBLIC AND MEETS OTHER FACTS AND CIRCUMSTANCES THAT QUALIFY IT FOR PUBLIC CHARITY STATUS THE FACTS AND CIRCUMSTANCES TEST REQUIRES AN ORGANIZATION TO FIRST SHOW THAT IT RECEIVES AT LEAST TEN PERCENT OF ITS SUPPORT FROM THE GENERAL PUBLIC OR A GOVERNMENTAL UNIT REG 1 170A-9(F)(3)(I) SECOND, AN ORGANIZATION MUST ALSO SHOW THAT UNDER THE FACTS AND CIRCUMSTANCES, THE CHARITY IS ORGANIZED AND OPERATED TO ATTRACT NEW AND ADDITIONAL PUBLIC SUPPORT ON A CONTINUOUS BASIS ID AT (F) (3)(II) DISCUSSION THE FACTS AND CIRCUMSTANCES TEST IS CALCULATED ON AN AGGREGATE BASIS AND CONSIDERS THE TAXABLE YEAR BEING TESTED AND THE FOUR TAXABLE YEARS IMMEDIATELY PRECEDING THE TAXABLE YEAR REG 1 170A-9(F)(4) TOG RECEIVES OVER TEN PERCENT OF ITS FUNDING FROM THE GENERAL PUBLIC IN DETERMINING THE TEN PERCENT SUPPORT FACTOR, CONTRIBUTIONS BY AN INDIVIDUAL, TRUST, OR CORPORATION ARE TAKEN INTO ACCOUNT AS SUPPORT FROM THE GENERAL PUBLIC "ONLY TO THE EXTENT THAT THE TOTAL AMOUNT OF THE CONTRIBUTIONS BY ANY SUCH INDIVIDUAL, TRUST, OR CORPORATION DOES NOT EXCEED TWO PERCENT OF THE ORGANIZATION'S TOTAL SUPPORT " ID AT (F)(6) HOWEVER, THIS TWO PERCENT LIMITATION DOES NOT APPLY TO DONATIONS FROM CERTAIN PARTIES, INCLUDING DONATIONS FROM PUBLIC CHARITIES ID DURING THE RELEVANT TIME FRAME, TOG RECEIVED 33 15% OF ITS SUPPORT FROM THE GENERAL PUBLIC BASED ON THE CONCLUSION THAT A DONOR, STEVE YOUNG, MADE AN UNUSUAL GRANT OF 20,000 IN 2018 BUT EVEN IF YOUNG'S CONTRIBUTION IS NOT CLASSIFIED AS AN UNUSUAL GRANT, TOG RECEIVED 31 16% PUBLIC SUPPORT SEE THE DONOR RECAP ATTACHED HERETO WITH RESPECT TO YOUNG'S CONTRIBUTION, REG 1 170(A) PERMITS EXCLUSION OF "UNUSUAL GRANTS" WHEN DETERMINING IF THE 33% SUPPORT TEST OR 10% PERCENT SUPPORT TEST ARE SATISFIED IN ORDER TO BE EXCLUDED, THE IRS WILL CONSIDER IF THE CONTRIBUTION IS FROM A DISINTERESTED PARTY WHO IS ATTRACTED BY REASON OF THE PUBLICLY SUPPORTED NATURE OF THE ORGANIZATION, IF THE DONATION IS OF AN UNUSUAL AMOUNT, AND IF THE CONTRIBUTION'S SIZE WOULD ADVERSELY AFFECT THE STATUS OF THE ORGANIZATION AS NORMALLY BEING PUBLICLY SUPPORTED REG 1 170A-9(F)(6)(II) HOWEVER, NO SINGLE FACTOR WILL NECESSARILY BE DETERMINATIVE IN DETERMINING WHETHER A PARTICULAR CONTRIBUTION MAY BE EXCLUDED AND ALL FACTS AND CIRCUMSTANCES WILL BE TAKEN INTO ACCOUNT ID AT (F)(6)(III) STEVE YOUNG'S DONATION SHOULD BE EXCLUDED AS AN UNUSUAL GRANT BECAUSE YOUNG IS A DISINTERESTED PARTY WHO DONATED BECAUSE OF THE PUBLICLY SUPPORTED NATURE OF TOG YOUNG HAS NO FAMILIAL OR BUSINESS RELATIONSHIP WITH TOG AND DONATED SIMPLY BECAUSE HE IS A FERVENT BELIEVER IN THE ORGANIZATION'S MISSION HIS DONATION WAS UNUSUALLY HIGH, IN FACT, YOUNG'S DONATION OF 20,000 WAS MORE THAN ALL OTHER 2018 DONATIONS COMBINED HIS LARGE DONATION WOULD CAUSE TOG TO FAIL TO QUALIFY FOR THE 33% SUPPORT TEST IF IT WERE NOT CLASSIFIED AS AN UNUSUAL GRANT HOWEVER, EVEN IF YOUNG'S DONATIONS ARE NOT EXCLUDED, TOG STILL EASILY SATISFIES THE REQUIREMENTS OF THE 10% SUPPORT AND FACTS AND CIRCUMSTANCES TEST TOG IS ORGANIZED TO ATTRACT NEW AND ADDITIONAL PUBLIC SUPPORT AN ORGANIZATION MUST BE ORGANIZED AND OPERATED IN A WAY THAT ATTRACTS NEW AND ADDITIONAL PUBLIC SUPPORT ON A CONTINUOUS BASIS TREAS REG 1 170A-9(E)(3)(II) AN ORGANIZATION WILL BE CONSIDERED TO MEET THIS REQUIREMENT IF IT MAINTAINS A CONTINUOUS AND BONA FIDE PROGRAM FOR SOLICITATION OF FUNDS FROM THE GENERAL PUBLIC OR COMMUNITY IN DETERMINING WHETHER AN ORGANIZATION MAINTAINS A CONTINUOUS AND BONA FIDE PROGRAM FOR SOLICITATION OF FUNDS FROM THE GENERAL PUBLIC OR COMMUNITY, CONSIDERATION WILL BE GIVEN TO WHETHER THE SCOPE OF ITS FUNDRAISING ACTIVITIES IS REASONABLE IN LIGHT OF ITS CHARITABLE ACTIVITIES CONSIDERATION WILL ALSO BE GIVEN TO THE FACT THAT AN ORGANIZATION, IN ITS EARLY YEARS OF EXISTENCE, MAY LIMIT THE SCOPE OF ITS SOLICITATION TO PERSONS DEEMED MOST LIKELY TO PROVIDE SEED MONEY IN AN AMOUNT SUFFICIENT TO ENABLE IT TO COMMENCE ITS CHARITABLE ACTIVITIES AND EXPAND ITS SOLICITATION PROGRAM ID TOG RECEIVES CONTINUOUS DONATIONS IN EXCESS OF THE ORGANIZATION'S NEEDS AND THEREFORE HAS NO NEED TO EXPLICITLY SOLICIT FUNDS HOWEVER, TOG'S WEBSITE INFORMS VISITORS THAT THE ORGANIZATION IS A 501(C)(3) ORGANIZATION AND THAT DONATIONS ARE THEREFORE TAX DEDUCTIBLE ORGANIZATIONAL INFO, THE TEMPLE AND OBSERVATORY GROUP, HTTP //TEMPLEANDOBSERVATORY.ORG/?PAGE\_ID=56 (LAST VISITED NOVEMBER 10, 2019) DONATIONS TO TOG HAVE EXCLUSIVELY COME FROM INTERESTED INDIVIDUALS OR ORGANIZATIONS THAT HAVE LEARNED ABOUT TOG'S MISSION STATEMENT AND CONTACTED TOG TO DONATE TOG BENEFITS IN PART FROM THE RELATIVE NOTORIETY OF TERRYL GIVENS WITHIN THE CHURCH, GIVENS HAS MULTIPLE BOOKS PUBLISHED AND SOLD AT CHURCH BOOKSTORES AND IS THE PRINCIPLE TOG SPEAKER TOG FACEBOOK PAGE HAS OVER A THOUSAND LIKES AND THE GROUP'S POPULARITY HAS MEANT THAT TOG HAS NEVER NEEDED TO SOLICIT FUNDS NONE OF THE DONORS HAVE FAMILIAL OR BUSINESS RELATIONSHIPS WITH TOG OR ANY OF TOG'S BOARD A FEW NOTABLE DONORS ARE SO IMPASSIONED THAT THEY DONATE TENS OF THOUSANDS OF DOLLARS A YEAR WHICH MAY MAKE IT DIFFICULT FOR TOG TO MAINTAIN PUBLIC SUPPORT OVER 33 1/3% TOG ALSO HAS LOW EXPENSES BECAUSE OF THE GENEROUS DONATIONS OF TIME THAT ITS SPEAKERS GIVE AND ITS ABILITY TO HOLD EVENTS AT CHURCH MEETINGHOUSES FREE OF CHARGE TOG'S PRIMARY SPEAKER, TERRYL GIVENS, IS NOT PAID FOR HIS SERVICES THIS MEANS THAT THE PRIMARY EXPENSE OF TOG IS REIMBURSEMENT FOR MR GIVENS' TRAVEL EXPENSES DUE TO THE LIMITED EXPENSES OF OPERATING TOG COMBINED WITH THE ENTHUSIASM OF DONORS WHO APPROACH TOG, TOG HAS NEVER NEEDED TO ACTIVELY SOLICIT DONATIONS THIS IS STRONG EVIDENCE THAT TOG IS ORGANIZED AND OPERATED IN A WAY THAT HAS, SINCE 2013, ATTRACTED NEW AND ADDITIONAL PUBLIC SUPPORT ON A CONTINUOUS BASIS OTHER DETERMINING FACTORS AN ORGANIZATION MUST SATISFY SOME OR ALL OF THE FOLLOWING FACTORS PERCENTAGE OF FINANCIAL SUPPORT (REG 1 170A-9 (E)(3)(III)), SOURCES OF SUPPORT (ID AT (E)(3)(IV)), REPRESENTATIVE GOVERNING BODY (ID AT (E)(3)(V)), AVAILABILITY OF PUBLIC FACILITIES OR SERVICES AND PUBLIC PARTICIPATION IN PROGRAMS OR POLICIES (ID AT (E)(3)(VI)), AND OTHER FACTORS PERTINENT TO MEMBERSHIP ORGANIZATIONS (ID AT (E)(3)(VII)) "HOWEVER, AN ORGANIZATION IS NOT GENERALLY REQUIRED TO SATISFY ALL OF THE SE FACTORS THE FACTORS RELEVANT TO EACH CASE AND THE WEIGHT ACCORDED TO ANY ONE OF THEM MAY DIFFER DEPENDING UPON THE NATURE AND PURPOSE OF THE ORGANIZATION AND THE LENGTH OF TIME IT HAS BEEN IN EXISTENCE " ID AT (F)(3)(III) 1 WHAT IS THE PERCENTAGE OF PUBLIC SUPPORT THE ORGANIZATION IS RECEIVING? "THE HIGHER THE PERCENTAGE OF SUPPORT ABOVE THE 10% REQUIREMENT FROM PUBLIC OR GOVERNMENTAL SOURCES, THE LESSER WILL BE THE BURDEN OF ESTABLISHING THE PUBLICLY SUPPORTED NATURE OF THE ORGANIZATION THROUGH OTHER FACTORS WHILE THE LOWER THE PERCENTAGE, THE GREATER WILL BE THE BURDEN" TREAS REG 1 170A-9 (F)(3)(III)(A) THE 10% TEST IS AN OBJECTIVE TEST IN THE PRESENT CASE, TOG CLEARLY EXCEEDS THE 10% TEST FROM 2014-2018, TOG HAS RECEIVED 33 15% OF ITS FUNDS FROM PUBLIC SUPPORT ON AVERAGE, COUNTING STEVE YOUNG'S GIFT AS AN UNUSUAL GRANT THIS IS LESS THAN 2 PERCENT AWAY FROM THE THIRTY-THREE AND ONE-THIRD PROVISION AND SHOULD ALLOW THE IRS TO RELY LESS HEAVILY ON THE OTHER PRONGS OF THIS TEST HOWEVER, EVEN IF YOUNG'S GIFT IS NOT TREATED AS AN UNUSUAL GRANT, WHICH IT CLEARLY SHOULD BE, TOG'S PERCENTAGE OF PUBLIC SUPPORT IS STILL 31 16%, VERY CLOSE TO 33 1/3% 2 DOES THE ORGANIZATION RECEIVE SUPPORT FROM A REPRESENTATIVE NUMBER OF PERSONS? THE FACT THAT AN ORGANIZATION MEETS THE PUBLIC SUPPORT REQUIREMENTS THROUGH SUPPORT FROM GOVERNMENTAL UNITS OR DIRECTLY OR INDIRECTLY FROM A REPRESENTATIVE NUMBER OF PERSONS, RATHER THAN RECEIVING ALMOST ALL OF ITS SUPPORT FROM THE MEMBERS OF A SINGLE FAMILY, WILL BE CONSIDERED EVIDENCE OF AN ORGANIZATION BEING 'PUBLICLY SUPPORTED ' IN DETERMINING WHAT IS A 'REPRESENTATIVE NUMBER OF PERSONS,' CONSIDERATION WILL BE GIVEN TO THE TYPE OF ORGANIZATION INVOLVED, THE LENGTH OF TIME IT HAS BEEN IN EXISTENCE, AND WHETHER IT LIMITS ITS ACTIVITIES TO A PARTICULAR COMMUNITY OR REGION OR TO A SPECIAL FIELD WHICH C

### 990 Schedule A, Supplemental Information

Return Reference	Explanation
SUPPORTING SCHEDULE	20,000

## 990 Schedule A, Supplemental Information

Return Reference	Explanation
PART II, LINE 17A	<p>INTRODUCTION THE TEMPLE AND OBSERVATORY GROUP ("TOG") WAS FOUNDED ON MARCH 22, 2013 TO "FOSTER THROUGH EDUCATIONAL PROGRAMS, PUBLIC FORA, AND THE PUBLICATION OF WRITTEN MATERIALS, A NEW UNDERSTANDING OF RELIGION, PARTICULARLY ISSUES RELATED TO THE DOCTRINES, PRACTICES, AND HISTORY OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS ("CHURCH") WHILE TOG IS FOCUSED ON ISSUES RELATED TO THE CHURCH, ITS ACTIVITIES ARE NOT LIMITED TO MEMBERS OF THE CHURCH, PARTICIPATION BY AND CONTRIBUTIONS FROM NON-MEMBERS ARE WELCOME ON JULY 23, 2013, THE INTERNAL REVENUE SERVICE ("IRS") DETERMINED THAT TOG QUALIFIED AS A PUBLIC CHARITY UNDER IRC 170(B)(1)(A)(VI) THE DISCUSSION BELOW DEMONSTRATES THAT TOG CONTINUES TO QUALIFY AS A PUBLIC CHARITY BECAUSE IT RECEIVES SIGNIFICANTLY MORE THAN TEN PERCENT OF ITS FUNDING FROM THE PUBLIC AND MEETS OTHER FACTS AND CIRCUMSTANCES THAT QUALIFY IT FOR PUBLIC CHARITY STATUS THE FACTS AND CIRCUMSTANCES TEST REQUIRES AN ORGANIZATION TO FIRST SHOW THAT IT RECEIVES AT LEAST TEN PERCENT OF ITS SUPPORT FROM THE GENERAL PUBLIC OR A GOVERNMENTAL UNIT REG 1.170A-9(F)(3)(I) SECOND, AN ORGANIZATION MUST ALSO SHOW THAT UNDER THE FACTS AND CIRCUMSTANCES, THE CHARITY IS ORGANIZED AND OPERATED TO ATTRACT NEW AND ADDITIONAL PUBLIC SUPPORT ON A CONTINUOUS BASIS ID AT (F)(3)(II) DISCUSSION THE FACTS AND CIRCUMSTANCES TEST IS CALCULATED ON AN AGGREGATE BASIS AND CONSIDERS THE TAXABLE YEAR BEING TESTED AND THE FOUR TAXABLE YEARS IMMEDIATELY PRECEDING THE TAXABLE YEAR REG 1.170A-9(F)(4) TOG RECEIVES OVER TEN PERCENT OF ITS FUNDING FROM THE GENERAL PUBLIC IN DETERMINING THE TEN PERCENT SUPPORT FACTOR, CONTRIBUTIONS BY AN INDIVIDUAL, TRUST, OR CORPORATION ARE TAKEN INTO ACCOUNT AS SUPPORT FROM THE GENERAL PUBLIC "ONLY TO THE EXTENT THAT THE TOTAL AMOUNT OF THE CONTRIBUTIONS BY ANY SUCH INDIVIDUAL, TRUST, OR CORPORATION DOES NOT EXCEED TWO PERCENT OF THE ORGANIZATION'S TOTAL SUPPORT" ID AT (F)(6) HOWEVER, THIS TWO PERCENT LIMITATION DOES NOT APPLY TO DONATIONS FROM CERTAIN PARTIES, INCLUDING DONATIONS FROM PUBLIC CHARITIES ID DURING THE RELEVANT TIME FRAME, TOG RECEIVED 33.15% OF ITS SUPPORT FROM THE GENERAL PUBLIC BASED ON THE CONCLUSION THAT A DONOR, STEVE YOUNG, MADE AN UNUSUAL GRANT OF 20,000 IN 2018 BUT EVEN IF YOUNG'S CONTRIBUTION IS NOT CLASSIFIED AS AN UNUSUAL GRANT, TOG RECEIVED 31.16% PUBLIC SUPPORT SEE THE DONOR RECAP ATTACHED HERETO WITH RESPECT TO YOUNG'S CONTRIBUTION, REG 1.170(A) PERMITS EXCLUSION OF "UNUSUAL GRANTS" WHEN DETERMINING IF THE 33.15% SUPPORT TEST OR 10% PERCENT SUPPORT TEST ARE SATISFIED IN ORDER TO BE EXCLUDED, THE IRS WILL CONSIDER IF THE CONTRIBUTION IS FROM A DISINTERESTED PARTY WHO IS ATTRACTED BY REASON OF THE PUBLICLY SUPPORTED NATURE OF THE ORGANIZATION, IF THE DONATION IS OF AN UNUSUAL AMOUNT, AND IF THE CONTRIBUTION'S SIZE WOULD ADVERSELY AFFECT THE STATUS OF THE ORGANIZATION AS NORMALLY BEING PUBLICLY SUPPORTED REG 1.170A-9(F)(6)(II) HOWEVER, NO SINGLE FACTOR WILL NECESSARILY BE DETERMINED</p>

## 990 Schedule A, Supplemental Information

Return Reference	Explanation
PART II, LINE 17A	<p>ACTIVE IN DETERMINING WHETHER A PARTICULAR CONTRIBUTION MAY BE EXCLUDED AND ALL FACTS AND CIRCUMSTANCES WILL BE TAKEN INTO ACCOUNT ID AT (F)(6)(III) STEVE YOUNG'S DONATION SHOULD BE EXCLUDED AS AN UNUSUAL GRANT BECAUSE YOUNG IS A DISINTERESTED PARTY WHO DONATED BECAUSE OF THE PUBLICLY SUPPORTED NATURE OF TOG YOUNG HAS NO FAMILIAL OR BUSINESS RELATIONSHIP WITH TOG AND DONATED SIMPLY BECAUSE HE IS A FERVENT BELIEVER IN THE ORGANIZATION'S MISSION HIS DONATION WAS UNUSUALLY HIGH, IN FACT, YOUNG'S DONATION OF 20,000 WAS MORE THAN ALL OTHER 2018 DONATIONS COMBINED HIS LARGE DONATION WOULD CAUSE TOG TO FAIL TO QUALIFY FOR THE 33% SUPPORT TEST IF IT WERE NOT CLASSIFIED AS AN UNUSUAL GRANT HOWEVER, EVEN IF YOUNG'S DONATIONS ARE NOT EXCLUDED, TOG STILL EASILY SATISFIES THE REQUIREMENTS OF THE 10% SUPPORT AND FACTS AND CIRCUMSTANCES TEST TOG IS ORGANIZED TO ATTRACT NEW AND ADDITIONAL PUBLIC SUPPORT AN ORGANIZATION MUST BE ORGANIZED AND OPERATED IN A WAY THAT ATTRACTS NEW AND ADDITIONAL PUBLIC SUPPORT ON A CONTINUOUS BASIS TREAS REG 1.170A-9(e)(3)(ii) AN ORGANIZATION WILL BE CONSIDERED TO MEET THIS REQUIREMENT IF IT MAINTAINS A CONTINUOUS AND BONA FIDE PROGRAM FOR SOLICITATION OF FUNDS FROM THE GENERAL PUBLIC OR COMMUNITY IN DETERMINING WHETHER AN ORGANIZATION MAINTAINS A CONTINUOUS AND BONA FIDE PROGRAM FOR SOLICITATION OF FUNDS FROM THE GENERAL PUBLIC OR COMMUNITY, CONSIDERATION WILL BE GIVEN TO WHETHER THE SCOPE OF ITS FUNDRAISING ACTIVITIES IS REASONABLE IN LIGHT OF ITS CHARITABLE ACTIVITIES CONSIDERATION WILL ALSO BE GIVEN TO THE FACT THAT AN ORGANIZATION, IN ITS EARLY YEARS OF EXISTENCE, MAY LIMIT THE SCOPE OF ITS SOLICITATION TO PERSONS DEEMED MOST LIKELY TO PROVIDE SEED MONEY IN AN AMOUNT SUFFICIENT TO ENABLE IT TO COMMENCE ITS CHARITABLE ACTIVITIES AND EXPAND ITS SOLICITATION PROGRAM ID TOG RECEIVES CONTINUOUS DONATIONS IN EXCESS OF THE ORGANIZATION'S NEEDS AND THEREFORE HAS NO NEED TO EXPLICITLY SOLICIT FUNDS HOWEVER, TOG'S WEBSITE INFORMS VISITORS THAT THE ORGANIZATION IS A 501(C)(3) ORGANIZATION AND THAT DONATIONS ARE THEREFORE TAX DEDUCTIBLE ORGANIZATIONAL INFO, THE TEMPLE AND OBSERVATORY GROUP, <a href="http://templeandobservatory.org/?page_id=56">HTTP://TEMPLEANDOBSERVATORY.ORG/?PAGE_ID=56</a> (LAST VISITED NOVEMBER 10, 2019) DONATIONS TO TOG HAVE EXCLUSIVELY COME FROM INTERESTED INDIVIDUALS OR ORGANIZATIONS THAT HAVE LEARNED ABOUT TOG'S MISSION STATEMENT AND CONTACTED TOG TO DONATE TOG BENEFITS IN PART FROM THE RELATIVE NOTORIETY OF TERRYL GIVENS WITHIN THE CHURCH, GIVENS HAS MULTIPLE BOOKS PUBLISHED AND SOLD AT CHURCH BOOKSTORES AND IS THE PRINCIPLE TOG SPEAKER TOG FACEBOOK PAGE HAS OVER A THOUSAND LIKES AND THE GROUP'S POPULARITY HAS MEANT THAT TOG HAS NEVER NEEDED TO SOLICIT FUNDS NONE OF THE DONORS HAVE FAMILIAL OR BUSINESS RELATIONSHIPS WITH TOG OR ANY OF TOG'S BOARD A FEW NOTABLE DONORS ARE SO IMPASSIONED THAT THEY DONATE TENS OF THOUSANDS OF DOLLARS A YEAR WHICH MAY MAKE IT DIFFICULT FOR TOG TO MAINTAIN PUBLIC SUPPORT OVER 33 1/3% TOG ALSO HAS LOW EXPENSES BECA</p>

## 990 Schedule A, Supplemental Information

Return Reference	Explanation
PART II, LINE 17A	<p>USE OF THE GENEROUS DONATIONS OF TIME THAT ITS SPEAKERS GIVE AND ITS ABILITY TO HOLD EVENTS AT CHURCH MEETINGHOUSES FREE OF CHARGE TOG'S PRIMARY SPEAKER, TERRYL GIVENS, IS NOT PAID FOR HIS SERVICES THIS MEANS THAT THE PRIMARY EXPENSE OF TOG IS REIMBURSEMENT FOR MR GIVENS' TRAVEL EXPENSES DUE TO THE LIMITED EXPENSES OF OPERATING TOG COMBINED WITH THE ENTHUSIASM OF DONORS WHO APPROACH TOG, TOG HAS NEVER NEEDED TO ACTIVELY SOLICIT DONATIONS THIS IS STRONG EVIDENCE THAT TOG IS ORGANIZED AND OPERATED IN A WAY THAT HAS, SINCE 2013, ATTRACTED NEW AND ADDITIONAL PUBLIC SUPPORT ON A CONTINUOUS BASIS OTHER DETERMINING FACTORS AN ORGANIZATION MUST SATISFY SOME OR ALL OF THE FOLLOWING FACTORS PERCENTAGE OF FINANCIAL SUPPORT (REG 1.170A-9(E)(3)(III)), SOURCES OF SUPPORT (ID AT (E)(3)(IV)), REPRESENTATIVE GOVERNING BODY (ID AT (E)(3)(V)), AVAILABILITY OF PUBLIC FACILITIES OR SERVICES AND PUBLIC PARTICIPATION IN PROGRAMS OR POLICIES (ID AT (E)(3)(VI)), AND OTHER FACTORS PERTINENT TO MEMBERSHIP ORGANIZATIONS (ID AT (E)(3)(VII)) "HOWEVER, AN ORGANIZATION IS NOT GENERALLY REQUIRED TO SATISFY ALL OF THE SE FACTORS THE FACTORS RELEVANT TO EACH CASE AND THE WEIGHT ACCORDED TO ANY ONE OF THEM MAY DIFFER DEPENDING UPON THE NATURE AND PURPOSE OF THE ORGANIZATION AND THE LENGTH OF TIME IT HAS BEEN IN EXISTENCE " ID AT (F)(3)(III) 1 WHAT IS THE PERCENTAGE OF PUBLIC SUPPORT THE ORGANIZATION IS RECEIVING? "THE HIGHER THE PERCENTAGE OF SUPPORT ABOVE THE 10% REQUIREMENT FROM PUBLIC OR GOVERNMENTAL SOURCES, THE LESSER WILL BE THE BURDEN OF ESTABLISHING THE PUBLICLY SUPPORTED NATURE OF THE ORGANIZATION THROUGH OTHER FACTORS WHILE THE LOWER THE PERCENTAGE, THE GREATER WILL BE THE BURDEN" TREAS REG 1.170A-9 (F)(3)(III)(A) THE 10% TEST IS AN OBJECTIVE TEST IN THE PRESENT CASE, TOG CLEARLY EXCEEDS THE 10% TEST FROM 2014-2018, TOG HAS RECEIVED 33.15% OF ITS FUNDS FROM PUBLIC SUPPORT ON AVERAGE, COUNTING STEVE YOUNG'S GIFT AS AN UNUSUAL GRANT THIS IS LESS THAN 2 PERCENT AWAY FROM THE THIRTY-THREE AND ONE-THIRD PROVISION AND SHOULD ALLOW THE IRS TO RELY LESS HEAVILY ON THE OTHER PRONGS OF THIS TEST HOWEVER, EVEN IF YOUNG'S GIFT IS NOT TREATED AS AN UNUSUAL GRANT, WHICH IT CLEARLY SHOULD BE, TOG'S PERCENTAGE OF PUBLIC SUPPORT IS STILL 31.16%, VERY CLOSE TO 33 1/3% 2 DOES THE ORGANIZATION RECEIVE SUPPORT FROM A REPRESENTATIVE NUMBER OF PERSONS? THE FACT THAT AN ORGANIZATION MEETS THE PUBLIC SUPPORT REQUIREMENTS THROUGH SUPPORT FROM GOVERNMENTAL UNITS OR DIRECTLY OR INDIRECTLY FROM A REPRESENTATIVE NUMBER OF PERSONS, RATHER THAN RECEIVING ALMOST ALL OF ITS SUPPORT FROM THE MEMBERS OF A SINGLE FAMILY, WILL BE CONSIDERED EVIDENCE OF AN ORGANIZATION BEING 'PUBLICLY SUPPORTED ' IN DETERMINING WHAT IS A 'REPRESENTATIVE NUMBER OF PERSONS,' CONSIDERATION WILL BE GIVEN TO THE TYPE OF ORGANIZATION INVOLVED, THE LENGTH OF TIME IT HAS BEEN IN EXISTENCE, AND WHETHER IT LIMITS ITS ACTIVITIES TO A PARTICULAR COMMUNITY OR REGION OR TO A SPECIAL FIELD WHICH C</p>

**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2018****Open to Public  
Inspection**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury

Name of the organization

THE TEMPLE AND OBSERVATORY GROUP

Employer identification number

46-2392392

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES INFORMATION TECHNOLOGY 344 TRAVEL 25,699 TOTAL 26,043

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	THE ORGANIZATION FOSTERS UNDERSTANDING OF THE DOCTRINES, PRACTICES AND HISTORY OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS THROUGH A SERIES OF SEMINARS WHERE MEMBERS OF THE CHURCH CAN HEAR FROM LEADING INTELLECTUALS

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990-EZ, PART III, LINE 28	DURING 2018, THE ORGANIZATION SPONSORED 10 SPEAKING ENGAGEMENTS FOR TERRYL GIVENS ACROSS THE UNITED STATES AND IN CANADA STATES IN WHICH ENGAGEMENTS OCCURRED INCLUDE VIRGINIA, OREGON, NORTH DAKOTA, CONNECTICUT, AND MARYLAND DURING EACH SPEAKING ENGAGEMENT, MR GIVENS SPOKE TO BETWEEN 100 AND 500 PEOPLE ON TOPICS RELEVANT TO BELIEF AND FAITH DURING A TIME OF RISING SECULARITY