

May 16, 2022

TEGE Referrals Group
Tax Exempt and Government Entities Division
Internal Revenue Service
1100 Commerce Street, MC 4910 DAL
Dallas, TX 75242
eooclass@irs.gov

Via first-class mail and email

Re: Tax-exempt organization complaint (referral) seeking investigation of Preservation Station Inc. (EIN: 59-3500232) and revocation of its tax-exempt status

Dear Sir or Madam,

I am writing on behalf of PETA to request that the Internal Revenue Service (IRS) investigate Preservation Station Inc. d.b.a. Rare Species Fund (EIN: 59-3500232) for apparent private inurement, filing of false Forms 990, and tax evasion.

As detailed in the attached appendix, Preservation Station's president, Bhagavan Antle—who faces trial in Virginia in July for alleged wildlife trafficking and cruelty to animals, and whose alleged sexual misconduct and animal abuse were exposed in the Netflix docuseries "Tiger King" and its sequels—appears to operate the exempt organization for the benefit of his for-profit business. Specifically, Antle appears to direct the majority of Preservation Station's program service expenses toward the care of exotic animals who are exhibited and exploited for profit at his private roadside zoo. Furthermore, in an effort to evade tax, Antle appears to obscure the ties between Preservation Station and his for-profit business by making numerous material misrepresentations on Preservation Station's Forms 990.

PETA urges the IRS to investigate and pursue all applicable civil and criminal remedies against Preservation Station and Antle, including, without limitation, revocation of the organization's tax-exempt status.

Thank you for your attention to this important matter.

Very truly yours,



Molly Johnson
Counsel, Captive Animal Law Enforcement

PEOPLE FOR
THE ETHICAL
TREATMENT
OF ANIMALS
FOUNDATION

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Washington, DC 20036
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Los Angeles
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Los Angeles, CA 90026
323-644-PETA

Norfolk
501 Front St.
Norfolk, VA 23510
757-622-PETA

PETA FOUNDATION IS AN OPERATING
NAME OF THE FOUNDATION TO
SUPPORT ANIMAL PROTECTION.

ENTITIES:

- PETA U.S.
- PETA Asia
- PETA India
- PETA France
- PETA Australia
- PETA Germany
- PETA Switzerland
- PETA Netherlands
- PETA Foundation (U.K.)

Appendix

I. The legal requirements for organizations exempt under section 501(c)(3)

Internal Revenue Code (IRC) § 501(c)(3) provides, in pertinent part, that an organization is exempt from federal income tax if it operates exclusively for charitable, scientific, or educational purposes and “no part of the net earnings of [the organization] inures to the benefit of any private shareholder or individual.” “[W]hile separate requirements, the ‘private inurement’ and the ‘operated exclusively for exempt purposes’ tests often substantially overlap.”¹

An organization operates exclusively for exempt purposes “only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3)” and no “more than an insubstantial part of its activities is not in furtherance of an exempt purpose.”² As relevant here, an organization does not operate for exempt purposes “unless it serves a public rather than a private interest,” requiring the organization “to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.”³ Thus, “[a]n organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals.”⁴

“Private shareholders or individuals” are “persons having a personal and private interest in the activities of the organization,”⁵ including any insider of the organization, such as “its founder, or the members of its board, or their families, or anyone else fairly to be described as an insider, that is, as the equivalent of an owner or manager.”⁶ “‘Net earnings’ includes more than gross receipts minus disbursements as shown on the books of the organization,”⁷ and “an organization’s net earnings may inure to the benefit of private individuals in ways other than by the actual distribution of dividends or payment of excessive salaries.”⁸ “If a particular individual or limited number of individuals reap commercial benefits from the operation of the instrumentality, though they do not do so by direct acquisition or payment over to them of its earnings, the earnings may nevertheless ‘inure’ to their ‘benefit’ ... so as to destroy the exempt status.”⁹

As relevant here, “[t]he potential for abuse may also exist when the founder of an exempt organization also controls other non-exempt entities and those entities interact, if the exempt entities operate to benefit the non-exempt entities.”¹⁰ Because section 501(c)(3) expressly dictates that “no part” of an exempt

¹ *Airlie Foundation, Inc. v. U.S.*, 826 F.Supp. 537, 550 (D.D.C. 1993), *aff’d* 55 F.3d 684 (D.C. Cir. 1995).

² 26 C.F.R. § 1.501(c)(3)–1(c)(1); *see Better Business Bureau of Washington, D.C. v. U.S.*, 326 U.S. 279, 283 (1945) (holding that a “single” non-exempt purpose, “if substantial in nature, will destroy the exemption”).

³ 26 C.F.R. § 1.501(c)(3)–1(d)(1)(ii).

⁴ *Id.* § 1.501(c)(3)–1(c)(2).

⁵ *Id.* § 1.501(a)–1(c).

⁶ *United Cancer Council, Inc. v. C.I.R.*, 165 F.3d 1173, 1176 (7th Cir. 1999). *See also Capital Gymnastics Booster Club, Inc. v. C.I.R.*, 106 T.C.M. (CCH) 154 (T.C. 2013).

⁷ *Church of Scientology of California v. C.I.R.*, 823 F.2d 1310, 1316 (9th Cir. 1987), *cert denied* 486 U.S. 1015 (1988).

⁸ *Founding Church of Scientology v. U.S.*, 412 F.2d 1197, 1200 (Cl. Ct. 1969), *cert denied* 397 U.S. 1009 (1970).

⁹ *Harding Hospital, Inc. v. U.S.*, 505 F.2d 1068, 1072 (6th Cir. 1974) (internal citation and quotation marks omitted).

¹⁰ *Airlie Foundation*, 826 F.Supp. at 550.

organization’s net earnings may inure to the benefit of private individuals, “[t]he amount or extent of the inurement or benefit is not relevant.”¹¹

A person “who willfully attempts in any manner to evade or defeat” any federal tax is guilty of a felony, punishable by a fine of no more than \$100,000 (\$500,000 in the case of a corporation) and/or imprisonment not to exceed five years.¹² In addition, a person is guilty of a felony, punishable by a fine of no more than \$100,000 (\$500,000 in the case of a corporation) and/or imprisonment not to exceed three years, if such person “[w]illfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he [or she] does not believe to be true and correct as to every material matter.”¹³ “A false statement is ‘material’ when it has the potential for hindering the IRS’s efforts to monitor and verify the tax liability of the corporation and the taxpayer.”¹⁴

II. Preservation Station appears to operate for the benefit of Antle and his for-profit roadside zoo¹⁵

A. Preservation Station and its reported expenses

Preservation Station is a Florida not-for-profit corporation,¹⁶ which operates under the fictitious name “Rare Species Fund.”¹⁷ It is registered to solicit charitable contributions in both Florida and South Carolina¹⁸ and has been recognized as tax-exempt under section 501(c)(3) since April 2000.¹⁹ According to IRS filings, Preservation Station’s mission is “wildlife conservation/education.”²⁰ The organization claims to be “dedicated to the conservation and enhancement of threatened and endangered species, and their habitats, through public education with animal ambassadors, science based population management and the support and participation in community based, grass roots in-situ conservation projects worldwide.”²¹

In 2020—the most recent year for which information is publicly available—Preservation Station reported spending \$107,816 in “[g]rants and other assistance to foreign organizations, foreign governments, and

¹¹ *Freedom Church of Revelation v. U.S.*, 588 F.Supp. 693, 698 (D.D.C. 1984).

¹² IRC § 7201.

¹³ *Id.* § 7206(1).

¹⁴ *U.S. v. Peters*, 153 F.3d 445, 461 (7th Cir. 1998) (internal citation omitted), *cert denied* 525 U.S. 1070 (1999).

¹⁵ For reference, a table illustrating certain key information about and connections between Preservation Station and Antle’s business entities is attached. See “Entities Controlled by Bhagavan Antle” Table (Ex. 1).

¹⁶ See 2021 Florida Not for Profit Corporation Annual Report, filed Apr. 30, 2021 (Ex. 2).

¹⁷ See Form 990 2020 (Ex. 3). Preservation Station was previously known as Zooville USA between June 2007 and April 2009. See Articles of Amendment to Articles of Incorporation of Preservation Station, Inc., filed with FL Sec. of State June 20, 2007 (Ex. 4); Articles of Amendment to Articles of Incorporation, of Zooville USA, Inc., filed with FL Sec. of State Apr. 8, 2009 (Ex. 5). Zooville USA is now a separate Florida not-for-profit corporation (EIN: 27-0457726), which is not at issue in this complaint. See Certificate of Incorporation of Zooville USA, Inc., filed with FL Sec. of State Apr. 20, 2009 (Ex. 6).

¹⁸ See Charitable Organizations/Sponsors Registration Application, dated Apr. 30, 2021 and filed with the FL Dept. of Ag. and Consumer Servs. (Ex. 7); Registration Statement for a Charitable Organization, filed with the S.C. Sec. of State Oct. 13, 2021 (Ex. 8).

¹⁹ IRS letter responding to request for information regarding tax-exempt status (Feb. 26, 2010) (Ex. 9).

²⁰ Form 990 2020, Part I, line 1 (Ex. 3).

²¹ *Id.*, Part III “Statement of Program Service Accomplishments.”

foreign individuals.”²² Under “[o]ther expenses,” the organization also reported spending \$54,286 on “animal food and care” and \$129,041 on “habatat [sic] repair and construct [sic],” both of which it identified as “[p]rogram service expenses.”²³ Preservation Station reported spending more than 61% of its total functional expenses on these direct animal care costs. The organization did not report giving any grants or other assistance to domestic organizations or domestic individuals.

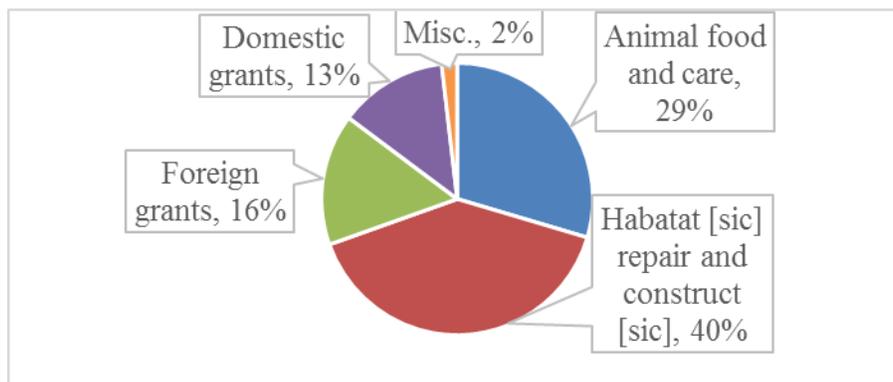
As illustrated in Fig. 1, below, Preservation Station similarly devoted significant portions of its total functional expenses to direct animal care in past years. In 2019, direct animal care costs comprised more than 84% of Preservation Station’s total functional expenses.²⁴ As with 2020, the organization did not report any grants to domestic organizations or individuals that year.

Fig. 1: Preservation Station’s Revenue and Expenses, 2013-2020

Year	Revenue ²⁵	Total expenses	Animal food and care	Habatat [sic] repair and construct [sic]	Foreign grants	Domestic grants	Misc.
2020	43,170	297,643	54,286	129,041	107,816	0	6,500
2019	801,725	456,220	50,999	332,623	51,064	0	21,534
2018	177,877	193,937	42,988	26,823	88,948	23,500	11,678
2017	216,109	194,672	59,260	81,048	34,926	16,000	3,438
2016	288,575	430,737	165,773	145,715	91,954	27,000	295
2015	509,083	485,283	181,968	171,479	0	131,606	230
2014	375,698	259,960	102,937	72,555	0	84,200	268
2013	87,599	79,446	50,795	0	0	28,500	151
AVG:	312,480	299,737	88,626	119,911	46838.5	38,851	5511.75

Since 2013, Preservation Station has, on average, reported over two-thirds of its total functional expenses as “other expenses” attributed to animal food, care, and habitat construction—totaling nearly \$1.5 million.

Fig. 2: Preservation Station’s Average Reported Expenses, 2013 -2020



²² *Id.*, Part IX, line 3.

²³ *Id.*, Part IX, line 24.

²⁴ Form 990 2019, Part IX, lines 3, 24, 25 (Ex. 10).

²⁵ Each year, Preservation Station claimed all revenue as “other contributions, gifts, grants, and similar amounts.” It did not report receiving any funding from related organizations, nor did it report any program service revenue.

Despite this, Preservation Station does not report owning any animals. Instead, each year from 2013 to 2020, Preservation Station has claimed that its assets consist entirely of cash. The organization's Forms 990 thus fail to reveal who is benefitting from these direct animal care expenditures.

B. Antle's for-profit roadside zoo, and Preservation Station's promotion thereof

Although Preservation Station does not own any animals, its president does. Bhagavan Antle (a.k.a. Kevin or "Doc" Antle) has been the president of Preservation Station since 2011 and was a director of the organization from 2007 to 2010.²⁶ He is also the owner and operator of a private roadside zoo in Myrtle Beach, South Carolina, which is known interchangeably as [Myrtle Beach Safari](#) and [The Institute of Greatly Endangered and Rare Species](#), or "T.I.G.E.R.S."²⁷ This for-profit facility, which confines over a hundred wild animals including tigers, lions, cheetahs, leopards, chimpanzees, and an elephant,²⁸ charges visitors between \$339 and \$1,178 per person for tours,²⁹ and unspecified additional amounts for "private encounters" with animals.³⁰

On its website, Preservation Station lists Myrtle Beach Safari/T.I.G.E.R.S. among its North American "conservation projects," describing the facility as "a zoo times a zillion."³¹ Despite indicating that it supports T.I.G.E.R.S. as one of its own projects, Preservation Station simultaneously indicates that it is funded, in part, by "a percentage of revenues taken in by T.I.G.E.R.S."—suggesting a circular financial arrangement.³² As noted above, Preservation Station does not report receiving any program service revenue or contributions from related organizations on its Forms 990.

On social media, Preservation Station often advertises Myrtle Beach Safari. For example, on October 6, 2020, Preservation Station posted a photo of two chimpanzees, captioned: "Come meet these boys at the

²⁶ See Form 990 2020 (Ex. 3), Form 990-EZ 2011 (Ex. 11); *see also* Form 990-EZ 2007 (Ex. 12), Form 990-EZ 2010 (Ex. 13).

²⁷ See Myrtle Beach Safari, "Meet Doc Antle" page, available at <https://myrtlebeachsafari.com/meet-doc-antle/> (last accessed Feb. 24, 2022) (Ex. 14). *See infra* note 49, indicating that Antle's Myrtle Beach Safari address is licensed under the name T.I.G.E.R.S.

²⁸ See USDA Animal and Plant Health Inspection Service Inspection Report (Nov. 15, 2021), indicating that 122 animals were inspected at Myrtle Beach Safari (Ex. 15).

²⁹ See Myrtle Beach Safari, "Wild Encounters Tour" page, available at <http://docantlesdaysafari.com/#> (showing the base-level \$339 price) (last accessed Dec. 9, 2021) (Ex. 16); Myrtle Beach Safari, "Tour & Activity Pricing & Photo Packages" page, available at <https://myrtlebeachsafari.com/tour-pricing-photo-packages/> (showing variable pricing from \$978 to \$1,178 for combined day and night tours plus a "Preservation Station Photo Encounter") (last accessed Feb. 24, 2022) (Ex. 17). Myrtle Beach Safari/T.I.G.E.R.S. sells off-site animal photo shoots—which take place at Barefoot Landing, a shopping center in North Myrtle Beach—under the name "Preservation Station Photo Encounters," thereby coopting the exempt organization's name. *See* Myrtle Beach Safari, "Preservation Station" page, available at <http://docantlespreservationstation.com/> (last accessed Apr. 5, 2022) (Ex. 18).

³⁰ See Myrtle Beach Safari, "Swim with the Animals" page, available at <https://myrtlebeachsafari.com/swim-with-the-animals/> (last accessed Dec. 9, 2021) (Ex. 19).

³¹ Rare Species Fund, "Conservation Projects – North America" page, available at <http://www.rarespeciesfund.org/north-america.php> (last accessed Nov. 21, 2021) (Ex. 20). Preservation Station fails to disclose this website on its Forms 990, instead responding "N/A" on line J.

³² See Rare Species Fund, "Home" page, available at <http://www.rarespeciesfund.org/> (last accessed Nov. 18, 2021) (Ex. 21).

Myrtle Beach Safari Wild Encounters Tour.”³³ In other posts, Preservation Station goes beyond promotion and expressly identifies the animals at Myrtle Beach Safari/T.I.G.E.R.S. as its own. On February 21, 2019, Preservation Station posted a [photo](#) depicting Antle with a tiger on his shoulders, captioned in relevant part:

*Come experience our fabulous collection of tigers living there [sic] best life at our wonderful preserve at the @MyrtleBeachSafari in so doing you help us find [sic] real time active conservation in the wild. Come see us and all our animal ambassadors in 2019 it's like no other place on earth. MyrtleBeachSafari.com.*³⁴

Based on these representations—coupled with the fact that Preservation Station does not claim to own any animals and instead reports that its assets consist entirely of cash—the funds that Preservation Station spends on direct animal care such as food and habitat construction appear to benefit Antle’s for-profit operation, Myrtle Beach Safari/T.I.G.E.R.S.

C. The apparent use of Preservation Station’s income to subsidize Antle’s private business constitutes inurement, requiring revocation of the organization’s tax-exempt status under section 501(c)(3)

“Unaccounted for diversions of a charitable organization’s resources by one who has complete and unfettered control can constitute inurement.”³⁵ Here, Preservation Station claims the nearly \$1.5 million it has spent on direct animal care as its own program service expenses, yet this money appears to have been diverted by Antle to offset the operating costs of his for-profit business. Moreover, Antle appears to have unfettered control over Preservation Station’s resources. Not only is Antle the president of the organization, he is the father or romantic partner of each other member of its governing body. In addition to Antle, Preservation Station’s governing body consists of: (1) Kodi Antle, director; (2) Rajani Ferrante, director; (3) China York, secretary; and (4) Moksha Boybee, treasurer.³⁶ Kodi Antle—whose first name is often spelled “Kody”—is Antle’s son,³⁷ while Ferrante, York, and Boybee—whose surname is often

³³ Rare Species Fund Facebook post (Oct. 6, 2021), available at <https://www.facebook.com/RareSpeciesFund/posts/1791253657729664> (last accessed Nov. 23, 2021) (Ex. 22).

³⁴ Rare Species Fund Instagram Post (Feb. 21, 2019), available at <https://www.instagram.com/p/BuKfEnjh4Ft/> (last accessed Nov. 23, 2021) (emphasis added) (Ex. 23).

³⁵ *Church of Scientology of California*, 823 F.2d at 1316. See *Parker v. Commissioner*, 365 F.2d 792, 799 (8th Cir 1966), *cert denied*, 385 U.S. 1026 (1967).

³⁶ See e.g. Form 990 2020, Part VII, Section A (Ex. 3).

³⁷ See Ian S. Port, “The Man Who Made Animal Friends,” *Rolling Stone* (Sep. 21, 2015), available at <https://www.rollingstone.com/culture/culture-features/tiger-king-doc-antle-zoo-myrtle-beach-70838/> (last accessed Nov. 19, 2021) (Ex. 24). See also Kody Antle Instagram post identifying Antle as his father (Mar. 15, 2015), available at <https://www.instagram.com/p/0Q7ZetJvua/> (last accessed Nov. 19, 2021) (Ex. 25).

spelled “Bybee”—are all in long-term romantic relationships with Antle.^{38, 39} As president of Preservation Station, Antle qualifies as a private shareholder or individual within the meaning of 26 C.F.R. § 1.501(a)–1(c), and, pursuant to 26 C.F.R. § 1.501(c)(3)-1(c)(2), an organization is not operated for an exempt purpose—and not entitled to tax exemption under IRC § 501(c)(3)—if its net earnings inure in whole or in part to the benefit of a private shareholder or individual.

Not only is the “amount of control” Antle exercises over Preservation Station indicative of inurement, but “the blurring of the lines of demarcation between the activities and interests” of Preservation Station, Antle, and his for-profit roadside zoo further evinces that the exempt organization operates for Antle’s own private interest.⁴⁰ Preservation Station and Myrtle Beach Safari/T.I.G.E.R.S. appear to be almost wholly intertwined, sharing “animal ambassadors,” revenue, and personnel—as discussed above—as well as facilities and addresses.⁴¹ According to its Forms 990, Preservation Station’s address is P.O. Box 31210, Myrtle Beach, SC 29588, which is also the mailing address for Myrtle Beach Safari/T.I.G.E.R.S.⁴²

In state filings, Preservation Station claims two different physical addresses. In South Carolina, Preservation Station identifies its physical address as 861 Folly Ranch Lane, Myrtle Beach, SC 29588,⁴³ which is part of the same parcel as 851 Folly Ranch Lane, Myrtle Beach, SC 29588,⁴⁴ the physical address for Myrtle Beach Safari/T.I.G.E.R.S.⁴⁵ In Florida, Preservation Station identifies its principal place of business as 6000 118th Avenue, Miami, FL 33183.⁴⁶ This property is owned by Antle personally,⁴⁷ and

³⁸ Kayleigh Roberts, “What Happened to Bhagavan ‘Doc’ Antle from ‘Tiger King’?” Marie Claire (Mar. 27, 2020), available at <https://www.marieclaire.com/culture/a31946234/what-happened-to-doc-antle-tiger-king/> (last accessed Nov. 19, 2021) (Ex. 26). See also Antle’s Instagram post depicting himself with his son Kody and his partners Rajani, Moksha, and China (Nov. 15, 2021), available at <https://www.instagram.com/p/CWTBMYeLmKQ/> (last accessed Nov. 19, 2021) (Ex. 27). This image was also shared on the Facebook page that Preservation Station maintains under its fictitious name, Rare Species Fund, available at <https://www.facebook.com/RareSpeciesFund/posts/1821147771406919> (last accessed Nov. 23, 2021) (Ex. 28).

³⁹ These individuals are also affiliated with Myrtle Beach Safari/T.I.G.E.R.S., where Kody Antle is the “main trainer,” Ferrante the assistant director, Bybee the general manager, and York the director of its “Miami Facility.” See Myrtle Beach Safari Facts, “About the Safari” page, available at <https://myrtlebeachsafari.com/> (last accessed Nov. 19, 2021) (Ex. 29). “Miami Facility” presumably refers to the 6000 118th Avenue address owned by Antle in Miami, discussed *infra*. See notes 46, 47; see also “Entities Controlled by Bhagavan Antle” Table (Ex. 1). Moreover, [Kody Antle](#), [China York](#), and [Moksha Bybee](#) all regularly promote Myrtle Beach Safari/T.I.G.E.R.S. and their involvement with the facility on their public Instagram accounts.

⁴⁰ *Western Catholic Church v. Commissioner of Internal Revenue*, 73 T.C. 196, 213 (T.C. 1979); see also *Church of Scientology*, 823 F.2d at 1317, 1318 (finding inurement where a private individual had “unfettered control over millions of dollar in [the nonprofit’s] assets” and “transferred several million dollars” to a private corporation whose funds he also controlled).

⁴¹ See “Entities Controlled by Bhagavan Antle” Table (Ex. 1).

⁴² See Doc Antle’s Myrtle Beach Safari, “Contact Us” page, available at <https://myrtlebeachsafari.com/contact-us/> (last accessed Nov. 18, 2021) (Ex. 30).

⁴³ Registration Statement for a Charitable Organization (Ex. 8).

⁴⁴ See Horry County Land Records Website, search results for 861 Folly Ranch Lane, available at <https://www.horrycounty.org/apps/landrecords> (last accessed Nov. 18, 2021) (Ex. 31). See also Horry County Land Records for 851 Folly Ranch Lane (PIN: 44100000564), at 3 (showing the merger of several parcels) (Ex. 32).

⁴⁵ See Myrtle Beach Safari Wild Encounters Tour Facebook page, available at https://www.facebook.com/tigersmyrtlebeachsafari/about/?ref=page_internal (last accessed Nov. 18, 2021) (Ex. 33).

⁴⁶ See Organizations/Sponsors Registration Application (Ex. 7). See also 2021 Florida Not for Profit Corporation Annual Report (Ex. 2).

⁴⁷ See Miami-Dade Property Appraiser Property Search Website, search results for 6000 118th Avenue, available at <https://www.miamidade.gov/Apps/PA/propertysearch/#/> (last accessed Nov. 18, 2021) (Ex. 34).

he is licensed in Florida to possess exotic animals at this address under the business name T.I.G.E.R.S. II.⁴⁸ Antle is licensed by the United States Department of Agriculture (USDA) to exhibit animals at both the Myrtle Beach Safari and Florida properties under the business name T.I.G.E.R.S.⁴⁹ Antle does not maintain licenses to possess or exhibit animals under the names Preservation Station or Rare Species Fund.⁵⁰

In a similar case involving a “network of organizations controlled by [one individual and] operated to his benefit,” a federal district court upheld the IRS’s revocation of the exempt organization’s 501(c)(3) status on the grounds of inurement, concluding that, “[b]y controlling each of these organizations, [the individual] was able to manipulate the funds and assets of [the exempt organization], as well as to use [its] exempt status, to benefit the non-exempt entities and himself.”⁵¹ Antle appears to be doing just that here by exerting his unchecked control over Preservation Station to manipulate its charitable funds and use its tax-exempt status to benefit his for-profit business. Antle’s apparent use of Preservation Station’s income to finance his for-profit operations at Myrtle Beach Safari/T.I.G.E.R.S. should similarly result in revocation of the organization’s tax exemption under 501(c)(3).

III. Offsetting a for-profit roadside zoo’s operating costs is not an exempt purpose

Beyond Antle’s apparent abuse of his power as Preservation Station’s president to misappropriate funds, the use of charitable funds to subsidize a for-profit roadside zoo like Myrtle Beach Safari, in general, cannot be considered an exempt purpose.

Preservation Station identifies its exempt purposes as wildlife conservation/education and, as set forth above, evidently uses most of its funds to pay for the direct care of animals who are exhibited for profit at Antle’s roadside zoo. Notably, Myrtle Beach Safari/T.I.G.E.R.S. is not accredited by the Association of Zoos & Aquariums (AZA)⁵²—a respected accrediting body that evaluates and verifies the conservation work of its member organizations and facilitates coordinated conservation initiatives. Nevertheless, Myrtle Beach Safari touts its purported contributions to conservation, claiming that the animals there “are living examples of current worldwide environmental issues and are the best possible surrogates to help promote the importance of wildlife conservation and global biodiversity.”⁵³ Preservation Station—on the same webpage where it claims Myrtle Beach Safari/T.I.G.E.R.S. as one of its “conservation projects”—similarly asserts, without evidence, that guests of the roadside zoo “have had the unique and transformative experience of up-close encounters with some of the world’s most beautiful and endangered animals” and that “[m]any have become active in conservation efforts as a result of these experiences.”⁵⁴

⁴⁸ Florida Fish and Wildlife Conservation Commission, “Commercial License Captive Wildlife Detail,” dated Apr. 24, 2019, showing licenses obtained by Antle from 2009 through 2020 (Ex. 35).

⁴⁹ See USDA Public Search Tool, available at <https://aphis-efile.force.com/PublicSearchTool/s/> (last accessed Dec. 9, 2021); USDA Applications for Renewal, July 4, 2006-July 30, 2009, identifying “T.I.G.E.R.S.” as the name of licensee (pg. 6) and listing both the Florida (pg. 1) and South Carolina (pg. 3) addresses as locations housing animals under the license (Ex. 36).

⁵⁰ Email from Florida Fish and Wildlife Conservation Commission (Nov. 22, 2021), indicating that the agency possesses no records for “Rare Species Fund” and that the “last license for ‘Preservation Station’ expired in 2007” (Ex. 37).

⁵¹ *Airlie Foundation*, 826 F.Supp. at 550, 553.

⁵² Association of Zoos & Aquariums, “Currently Accredited Zoos and Aquariums” page, available at <https://www.aza.org/current-accreditation-list#M> (last accessed Nov. 24, 2021).

⁵³ Myrtle Beach Safari, “Meet Doc Antle” page (Ex. 14).

⁵⁴ Rare Species Fund, “Conservation Projects – North America” page (Ex. 20).

Contrary to these claims, true experts agree that roadside zoos such as Myrtle Beach Safari “have little or no impact on conservation efforts” and are “possibly even counterproductive” to the conservation of exotic species such as tigers,⁵⁵ the species most prevalent at Antle’s facility.⁵⁶ For example, roadside zoos weaken rather than contribute to tigers’ overall genetic diversity by intentionally inbreeding animals to achieve rare recessive traits—such as the [white tigers](#) bred at Myrtle Beach Safari⁵⁷—and breeding or otherwise acquiring “hybrid” species and subspecies—such as the [ligers](#) (lion-tiger hybrids)⁵⁸ and non-subspecies-specific, “generic” tigers at Myrtle Beach Safari/T.I.G.E.R.S.⁵⁹ The breeding of ligers—a man-made exotic species that does not exist in the wild—plainly has no place in wildlife conservation, and the U.S. Fish and Wildlife Service has recognized that generic tigers likewise have no conservation value “due to their mixed or unknown genetic composition,” in contrast to “the value of conservation breeding of individual tiger subspecies.”⁶⁰

Although Myrtle Beach Safari claims to contribute to conservation via its pay-to-play, “up-close encounters” like [cub petting](#) and [swimming with tiger cubs](#),⁶¹ these claims are severely undermined by the fact that federal courts have held that such events actually violate the Endangered Species Act by harming and harassing cubs when they are prematurely separated from their mothers and forced into situations where “they cannot escape the public touching and petting them,” subjecting them to “extreme stress.”⁶² Furthermore, this kind of “‘petification’ of the tiger” undermines legitimate conservation efforts by leading the public to “become less connected [to] and thus less knowledgeable about wildlife and nature.”⁶³ Indeed, “the growth of private owners,” including for-profit roadside zoos, “is detracting from our understanding and conservation of wild tigers ... through the perception that these and other large cats can be bought, sold, hand-raised, and bred on commercial scales,” causing the public to take the threats facing wild tiger populations less seriously.⁶⁴ This phenomenon has been documented in the

⁵⁵ Philip J. Nyhus, Ronald Tilson & Michael Hutchins, *Thirteen Thousand and Counting: How Growing Captive Tiger Populations Threatens Wild Tigers*, in *Tigers of the World: The Science, Politics and Conservation of Panthera Tigris* (Philip J. Nyhus & Ronald Tilson eds., 2nd ed. 2010) 223, 226 (Ex. 38).

⁵⁶ See USDA Animal and Plant Health Inspection Service Inspection Report (Ex. 15), indicating that Antle possesses 70 tigers at Myrtle Beach Safari.

⁵⁷ Myrtle Beach Safari Instagram post of white tiger cubs, Sep. 24, 2021, available at <https://www.instagram.com/p/CUOgYKID56B/> (last accessed Dec. 1, 2021) (Ex. 39).

⁵⁸ Myrtle Beach Safari Instagram post of Odin the liger, Nov. 26, 2021, available at <https://www.instagram.com/p/CWwAWiODw3-/> (last accessed Dec. 1, 2021) (Ex. 40).

⁵⁹ Nyhus, *Thirteen Thousand and Counting*, 232-236 (Ex. 38). See also Association of Zoos & Aquariums, Animal Welfare Committee: Taskforce on Animal Breeding Practices, *Welfare and Conservation Implications of Intentional Breeding for the Expression of Rare Recessive Alleles*, June 2011, at 4, available at <https://bigcatrescue.org/wp-content/uploads/2011/12/AZAbansBreedingWhiteTigersLions2011from2008.pdf> (last accessed Nov. 24, 2021) (Ex. 41).

⁶⁰ U.S. Fish and Wildlife Service, *Questions and Answers - U.S. Captive-bred Inter-subspecific Crossed or Generic Tigers – Final Rule*, available at <https://www.fws.gov/home/feature/2016/pdfs/Generic-Tiger-Final-Rule-FAQs.pdf> (last accessed Dec. 1, 2021) (Ex. 42).

⁶¹ Myrtle Beach Safari Instagram post of cub petting event, Oct. 5, 2021, available at <https://www.instagram.com/p/CUpm2AKjGpm/> (last accessed Dec. 1, 2021) (Ex. 43); Myrtle Beach Safari, “Swim with the Animals” page (Ex. 19).

⁶² *People for the Ethical Treatment of Animals, Inc. v. Wildlife in Need and Wildlife in Deed, Inc.*, 476 F.Supp.3d 765, 783, 784 (S.D. Ind. 2020); see generally *People for the Ethical Treatment of Animals, Inc. v. Dade City’s Wild Things, Inc.*, 2018 WL 7253076, *5-*6 (M.D. Fl. 2018), report & rec adopted 2019 WL 245343 (M.D. Fl. 2019).

⁶³ Nyhus, *Thirteen Thousand and Counting*, at 236 (Ex. 38).

⁶⁴ *Id.* at 235.

context of other species, as well; for example, a study from scientists at the AZA-accredited Lincoln Park Zoo revealed that people who observe chimpanzees in unnatural and anthropomorphic settings—which is how Myrtle Beach Safari depicts chimpanzees on [social media](#)⁶⁵ and to [visitors](#)⁶⁶—are “more likely to find chimpanzees appealing as pets” and “more likely to consider wild populations to be stable/healthy,” to the detriment of conservation efforts.⁶⁷

Thus, the miseducation of guests at roadside zoos such as Myrtle Beach Safari is “entirely different” than the “carefully crafted education message put out by zoological institutions, whose mission includes significant support for wildlife conservation, backed up by millions of dollars of contributions directed at in situ research and conservation.”⁶⁸ Antle promotes Myrtle Beach Safari/T.I.G.E.R.S. as the latter type of institution by extolling its ties to Preservation Station; however, Preservation Station spends the majority of its money on direct animal care—not in-situ conservation—and it appears to do so via arm-in-arm transactions with Antle and/or his for-profit company. Thus, despite Antle’s marketing efforts, Myrtle Beach Safari is undeniably a for-profit roadside zoo with no significant value to conservation or education.⁶⁹ “When a for-profit organization benefits substantially from the manner in which the activities of a related organization are carried on”—as here—“the latter organization is not operated exclusively for exempt purposes within the meaning of section 501(c)(3), even if it furthers other exempt purposes.”⁷⁰ Accordingly, Preservation Station’s use of funds to provide direct care to animals at a for-profit roadside zoo would constitute a substantial non-exempt purpose even if it did not apparently violate the prohibition on inurement by benefiting Antle and his own business.⁷¹

IV. Antle appears to have made numerous material misrepresentations on Preservation Station’s Forms 990 in an attempt to conceal the inurement of its income to his benefit

As discussed above, Preservation Station’s Forms 990 identify the funds spent on direct animal care as its own expenses, not as grants or assistance provided to Antle or his companies—despite the fact that Preservation Station does not own any animals and instead identifies the animals at Myrtle Beach Safari

⁶⁵ Myrtle Beach Safari Instagram post of a chimpanzee washing a car with Kody Antle, Nov. 14, 2021, available at <https://www.instagram.com/p/CWRMszTjsYN/> (last accessed Dec. 1, 2021) (Ex. 44).

⁶⁶ Myrtle Beach Safari Instagram post of a chimpanzee wearing a diaper and being hugged by visitors, July 3, 2021, available at <https://www.instagram.com/p/CQ3uTubDKyg/> (last accessed Dec. 1, 2021) (Ex. 45).

⁶⁷ Stephen R. Ross, et al., *Specific Image Characteristics Influence Attitudes about Chimpanzee Conservation and Use as Pets*. PLoS ONE 6(7) (2011), available at <https://journals.plos.org/plosone/article/file?id=10.1371/journal.pone.0022050&type=printable> (last accessed Dec. 1, 2021) (Ex. 46).

⁶⁸ Nyhus, *Thirteen Thousand and Counting*, at 236 (Ex. 38).

⁶⁹ Under 26 C.F.R. § 1.501(c)(3)–1(d)(3)(ii), a zoo may itself qualify as an exempt educational organization if it otherwise meets the requirements of section 501(c)(3); however, Myrtle Beach Safari is plainly not a tax-exempt educational organization but a for-profit business.

⁷⁰ *International Postgraduate Medical Foundation v. Commissioner*, 56 T.C.M. (CCH) 1140 (T.C. 1989). *See also Western Catholic Church v. Commissioner*, 73 T.C. 196, 214 (T.C. 1979) (holding that, when an exempt organization’s “investments are dictated in part by the needs of private interests, it cannot be said that petitioner was operated exclusively for the public benefit”).

⁷¹ Relatedly, Preservation Station also appears to be violating Florida and South Carolina law by soliciting charitable contributions in those states on the grounds of in-situ wildlife conservation then using such contributions to fund Antle’s private roadside zoo. PETA is thus requesting that the Florida Department of Agriculture and Consumer Services and the South Carolina Secretary of State investigate Preservation Station and revoke its registration to solicit charitable contributions in each respective state.

as its “animal ambassadors.” This misrepresentation is compounded by the fact that Preservation Station’s Forms 990 entirely deny the existence of Antle’s for-profit companies.

The IRS defines the term “related organization” to mean, among other things, a brother/sister organization, which is an organization—including a limited liability company—that is “controlled by the same person or persons that control the filing organization.”⁷² For purposes of determining related organizations, control of a limited liability company is vested in: (1) one or more persons who control more than 50% of the profits or capital interests therein or (2) a managing member, if the limited liability company has three or fewer managing members.⁷³

Based on available records, Antle is the sole managing member of at least three South Carolina limited liability companies: T.I.G.E.R.S. LLC;⁷⁴ South Carolina Conservation Farm LLC;⁷⁵ and Wildlife Preserve Land LLC.⁷⁶ As such, Antle controls these companies under the IRS definition, making them brother/sister organizations of Preservation Station, which Antle likewise controls as president. Antle’s failure to disclose these companies as related organizations on Preservation Station’s Forms 990—which Antle signs under penalty of perjury—appears to constitute a material misrepresentation, insofar as it has the ability to “hinder the [IRS] in carrying out such functions as the verification of the accuracy of that return or a related tax return.”⁷⁷

Preservation Station’s Forms 990 seem to contain several other material misrepresentations, as well. Specifically, Antle appears to have submitted false information with respect to the following statements, which he made on each Form 990 filed between 2015 and 2020:

- **Line J:** Antle responded “N/A” when prompted to provide the organization’s website. As discussed above, Preservation Station in fact maintains a website under its fictitious name, RareSpeciesFund.org.
- **Part I, line 5:** Antle reported that all 5 of Preservation Station’s voting members are independent, which would require that each member “wasn’t compensated as an **officer** or other employee of the organization or of a **related organization**.”⁷⁸ This information is presumably false insofar as Antle operates at least three related organizations that are for-profit companies, and all five members of Preservation Station’s governing body participate in Antle’s for-profit business

⁷² 2020 Instructions for Form 990, at 71, available at <https://www.irs.gov/pub/irs-pdf/i990.pdf> (last accessed Nov. 24, 2021).

⁷³ *Id.* at 57.

⁷⁴ See Amended Articles of Organization for T.I.G.E.R.S. LLC, filed with S.C. Sec. of State Feb. 24, 2015 (Ex. 47).

⁷⁵ See Amended Articles of Organization of South Carolina Conservation Farm, filed with the S.C. Sec. of State Feb. 24, 2015 (Ex. 48).

⁷⁶ See Articles of Organization for Wildlife Preserve Land LLC, filed with S.C. Sec. of State Feb. 9, 2015 (Ex. 49). The relationship between these entities and Antle’s operation of his private roadside zoo is unclear from available records; however, Wildlife Preserve Land LLC owns the 851 Folly Ranch Lane property where Myrtle Beach Safari is located. See Horry County Land Records for 851 Folly Ranch Lane (Ex. 32). In addition, both T.I.G.E.R.S. LLC and South Carolina Conservation Farm LLC identify 851 Folly Ranch Lane as their office address, while the office address for Wildlife Preserve Land LLC is the same P.O. Box that is used by both Myrtle Beach Safari and Preservation Station. See Articles of Organization for T.I.G.E.R.S. LLC, filed with S.C. Sec. of State Feb. 14, 2011 (Ex. 50); Articles of Organization of South Carolina Conservation Farm, filed with the S.C. Sec. of State Feb. 14, 2011 (Ex. 51); Notice of Change for Wildlife Preserve Land LLC, filed with S.C. Sec. of State May 17, 2021 (Ex. 52); see also “Entities Controlled by Bhagavan Antle” Table (Ex. 1).

⁷⁷ *U.S. v. Greenburg*, 735 F.2d 29, 31 (2d Cir. 1984).

⁷⁸ 2020 Instructions for Form 990, at 20 (emphasis in original).

activities.

- **Part IV, lines 25a, 25b**: Antle reported that Preservation Station did not presently or previously engage in any excess benefit transactions with a disqualified person. Antle and the limited liability companies he controls meet the IRS definition of “disqualified person,” and any transaction between them and Preservation Station would constitute an excess benefit transaction in addition to violating the prohibition on inurement.
- **Part IV, line 27**: Antle reported that Preservation Station did not provide any grants or other assistance to, among other things, any current officer or a 35% controlled entity. As entities controlled by Antle, his three limited liability companies appear to meet the IRS definition of a 35% controlled entity.
- **Part IV, lines 28a, 28c**: Antle reported that Preservation Station was not a party to any business transaction with a current officer or a 35% controlled entity.
- **Part IV, lines 34**: Antle reported that Preservation Station was not related to any tax-exempt or taxable entity.
- **Part VI, Section A, line 1b**: Antle again reported that all 5 of Preservation Station’s voting members are independent.
- **Part VI, Section A, line 2**: Antle reported that no officer or director has a family or business relationship with any other officer or director. As mentioned above, Antle is the father of director Kody Antle, constituting a family relationship under the IRS definition. In addition, Kody Antle, Moksha Bybee, Rajani Ferrante, and China York are all affiliated with Antle’s business activities and potentially would qualify as having business relationships with Antle and each other.
- **Part VII, Section A**: Antle reported that neither Preservation Station nor any related organization compensated any current officer or director. Bhagavan Antle, Kody Antle, Moksha Bybee, Rajani Ferrante, and China York are all deeply involved with Antle’s for-profit business activities and are presumably compensated by one or more of the companies he controls. Indeed, none of Preservation Station’s officers or directors appear to participate in any professions or activities outside of their roles within Antle’s entities, and, upon information and belief, they all live on the Folly Ranch Lane property where Myrtle Beach Safari is located.
- **Part VIII, line 1d**: Antle did not report that Preservation Station received any contributions or grants from related organizations, despite Myrtle Beach Safari/T.I.G.E.R.S. advertising that proceeds from its various for-profit animal encounters benefit the exempt organization.

By repeatedly making these seemingly false statements on Preservation Station’s Forms 990 from 2015 through 2020, Antle appears to have violated IRC § 7206(1). In addition, because these misrepresentations created an illusory distance between Preservation Station and Antle’s for-profit business activities in an apparent effort to obscure Antle’s use of the exempt organization’s funds for his personal benefit and the benefit of Myrtle Beach Safari/T.I.G.E.R.S., Antle appears to have attempted to evade tax in violation of section 7201.

V. Conclusion

An examination of Preservation Station’s Forms 990 in the context of the organization’s public representations, its president Bhagavan Antle, and available information about Antle’s for-profit business activities raises numerous concerns regarding the organization’s entitlement to tax-exempt status under IRC § 501(c)(3). As demonstrated herein, Antle appears to be misappropriating Preservation Station’s income for his own for-profit roadside zoo and making repeated material misrepresentations on the

organization's tax returns to conceal this unlawful conduct. Accordingly, PETA urges the IRS to investigate Antle and Preservation Station, revoke Preservation Station's tax-exempt status, and impose all appropriate civil and criminal penalties.